



DATA BOOK

DELAWARE
ECONOMIC DEVELOPMENT OFFICE

Right Place. Right Size.

Updated December 2013



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Delaware's Economy

Delaware has the strongest state economy in the region. With lower than average unemployment, a fair and equitable tax system, and a well-trained workforce, the state's economic climate has shown dramatic improvement since the early 1980's, partially in response to stable fiscal policies, careful debt management, conservative spending programs, and personal income tax reductions.

The Delaware Economic Development Office was created in 1981 with a mission to be responsible for attracting new investors and business to the State, promoting the expansion of existing industry, assisting small and minority-owned businesses, promoting and developing tourism and creating new and improved employment opportunities for all citizens of the State.

This section describes Delaware's strides towards continuous economic improvement and includes the following:

[Unemployment Statistics](#)

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Unemployment Statistics

Delaware remains an above average performer in comparison to the national economy; Delaware's economy continues to exhibit resiliency and remains highly competitive. Delaware's seasonally adjusted unemployment rate as of October 2013 was 6.8%, which was 0.5% lower than the national average of 7.3%.



Source: Delaware Department of Labor

The table below ranks Delaware's October 2013 seasonally adjusted unemployment rate against those of the surrounding states and relative to the United States as a whole.

State	Unemployment Rate
Delaware	6.8%
Maryland	6.7%
New Jersey	8.4%
Pennsylvania	7.5%
United States	7.3%

Source: Bureau of Labor Statistics, October 2013

State Government Financial Position

Delaware, in maintaining its fiscal stability, continues to receive superior bond ratings from the rating agencies. The following illustrates the progress that Delaware has made as well as our continuing commitment toward economic health and improved financial stability:

Adoption of constitutional limits on appropriations

Establishment and full funding of a Budgetary Reserve Fund to ensure against unexpected revenue losses

Adoption of a constitutional amendment requiring a 3/5 majority in both Houses of the General Assembly to increase existing State taxes or enact new taxes

Ten reductions in State personal income tax rates, reducing the top rate from 19.8 % to 6.75 percent

Triple A bond rating from all three Wall Street rating agencies: Standard and Poor's, Moody's, and Fitch for the thirteenth consecutive years, since FY 2000.

Conversion to generally accepted accounting procedures by all State agencies

Delaware's Financial Overview

The Fiscal Year 2014 budget keeps core commitments to education, public safety and healthcare while also lowering current the personal income tax rate. The New Initiatives will focus on expanding services for youth and enhancing school safety.

The Fiscal Year 2014 Operating Budget totals \$3,718.2 million. The Transportation Trust Fund totals 342.5 million. The Bond and Capital Improvements Act totals \$477.1 million and includes \$280.3 million in State agency capital projects and \$196.8 million in Transportation projects. The Governor also set aside \$44.8 million for Grants-in-Aid.

Excellent Debt Management

Delaware's debt burden reflects the centralized role of the State government in financing capital projects that are typically funded by local governments in other states, such as schools and correctional facilities. According to the U.S. Department of Education's National Public Education Financial Survey on average, the burden of school funding is split equally between state government and local schools. However, the Delaware State government assumes a greater responsibility by bearing approximately two-thirds of combined state and local public school funding.

Delaware has implemented a number of measures designed to manage and reduce its indebtedness, as outlined below:

Aggressive Retirement of General Obligation Debt: The State voluntarily retires its General Obligation debt rapidly. Approximately 76 %of current general obligation is scheduled to mature within 10 years

Strict Debt Limitations: In 1991, the State instituted new debt limits, one of which restricts new debt authorizations to 5 % of budgetary General Fund revenue as projected on June 30 for the next fiscal year. Other limitations related to debt service obligations also apply

Significant “Pay-As-You-Go” Financing: When revenues have permitted, the State has appropriated surplus cash for “pay-as-you-go” financing. Extraordinary revenue surpluses from fiscal year 1993 to 2001 allowed the State to appropriate cash on average at a rate of 52.6 %of capital expenditures. With more modest revenue growth experienced in recent years, Delaware remains committed to “pay-as-you-go” financing

Numerous Bond Refundings: The State has undertaken a series of bond refundings which have lowered the overall debt service on outstanding State general obligation debt.

The State continues to maintain very high credit ratings. The three bond rating agencies issued Delaware AAA/Aaa ratings for the anticipated sale of General Obligation Bonds.

The State has never had a general sales tax or an inventory tax. There are no State real property taxes, and the local real property taxes are very low. The total State and local tax burden in Delaware is competitive with most other states. Details on the following can be found within this section:

Business Taxes

- ## Tax Incentives

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- Other Tax Credits

Tax Advantages in Delaware

The State of Delaware has adopted a clear, bipartisan policy to attract new business and encourage the expansion of existing operations. Key tax features include:

No State or local general sales tax.

No personal property or inventory taxes.

Real property taxes are among the lowest in the country.

Property tax relief for new construction and improvements of existing property.

The exemption of certain investment and holding companies from corporate income tax.

The adherence of the State tax structure to the federal definition of corporate net income so that companies may take full advantage of any federal tax law change, such as more rapid depreciation of newly purchased assets.

Port of Wilmington foreign trade zone allows the deferment of import taxes.

Public Utility Tax rebates of 50% on increased consumption for qualifying industries, and reduced rate for manufacturers and agricultural processors.

Delaware's State-Local Tax Burden among Lowest in Nation

Consistently over the past two decades, Delaware has had competitive state and local tax burdens.

Estimated at 9.2% of income, Delaware's state and local tax burden percentage is ranked 31st nationally, below the national average of 9.9% in 2010. Delaware taxpayers pay \$3,728 per capita in state and local taxes, according to the Tax Foundation data published in October 2012.

Delaware Property Taxes Among Nation's Lowest

Delaware is one of 13 states that impose no state-wide property tax levy. Taxes are assessed at the county level and are composed primarily of school district taxes. Delaware homeowners enjoy a non-recurring assessment of home values, resulting in some of the lower property tax burdens in the nation.

Personal Taxes

State personal income taxes for residents are assessed on Delaware taxable income. Delaware taxable income equals Delaware adjusted gross income (AGI) minus standard or itemized deductions. The starting point in calculating Delaware adjusted gross income is federal AGI. To federal AGI, taxpayers must add back income derived from securities issued by states or political subdivisions other than Delaware or its subdivisions. Effective January 1, 2000, taxpayers age 60 and over are entitled to exclude from taxable income up to \$12,500 of the aggregate amount received from the following sources: dividends, interest, rents, capital gains, employer-provided pensions, and qualified retirement plans (e.g., IRA's & 401(k) plans). Nonresidents are taxed on the portion of tax attributable to income derived from sources within Delaware. The current State tax rate schedule is graduated and includes seven rate brackets. Each taxpayer is allowed \$110 (effective January 1, 2000) in tax credits times the number of personal exemptions allowed for federal purposes plus those allowed to persons age 60 and over.

Income	Tax Rate
\$ 0 - \$ 2,000	\$ 0.00% of income
2,000 - 5,000	0.00 + 2.20% of income over \$ 2,000
5,000 - 10,000	66.00 + 3.90% of income over \$ 5,000
10,000 - 20,000	261.00 + 4.80% of income over \$10,000
20,000 - 25,000	741.00 + 5.20% of income over \$20,000
25,000 - 60,000	1,001.00 + 5.55% of income over \$25,000
\$60,000 and over	2,943.50 + 6.75% of income over \$60,000

Effective 01/01/2012 Source: Delaware Code

General Sales Tax

Delaware does not impose a general sales tax.

Miscellaneous Personal Taxes

Cigarettes	\$1.60 per pack of twenty cigarettes
Beer	\$4.85 per barrel
Wine	\$0.97 per gallon
Liquor	\$2.50 per gallon - 25% or less ethyl alcohol by volume \$3.75 per gallon - more than 25% ethyl alcohol by volume
Public Accommodations	8% of the room charge

Business Taxes

Businesses should note that Delaware has no tax on inventories and no tax on process machinery or equipment. Businesses and individuals alike will be pleased to find no sales tax, no personal property tax, no unitary tax, no machinery or equipment tax, and no State-level real property tax in Delaware.

Corporate Income Tax

The tax rate is 8.7 %on net income. Taxes are not paid on interest from United States or State of Delaware obligations or subdivisions of either, nor on gains from the sale of United States or Delaware securities. Taxes are not paid on dividends of foreign corporations that qualify for, and claim, foreign tax credit on federal returns. Investment and holding companies maintaining and managing intangible investments, and collecting and distributing income from such investments or from tangible property outside Delaware, are exempt from State corporate income tax.

Income from interest, rents and royalties, patent and copyright royalties, and gains and losses from the disposition of real property is allocated directly to the states where the property is physically located or where the transaction took place, reduced by applicable expenses.

For those businesses which operate interstate, unallocated corporate income is apportioned on an equally weighted three-factor formula that averages the ratios of: (1) Delaware property to total property, (2) Delaware wages to total wages, and (3) Delaware gross receipts to total gross receipts. The apportionment formula is applied to a company's entire taxable income, excluding allocated and exempt income.

Partnerships, sole proprietorships and shareholders of S Corporations are not subject to State corporate income taxes. Individuals carrying on business as partners or sole proprietors, or those who are shareholders of S Corporations, are liable for personal income taxes imposed by the State only on their proportionate share of partnership, proprietorship or S Corporate income. The business may be subject to occupational and/or business license fees, as well as a gross receipt tax on sales/services within Delaware.

Bank Franchise Tax

For banks and trust companies, the bank franchise tax calculation begins with net operating income before taxes as reported on the Dec. 31 call report and includes an adjustment for securities gains and losses and other appropriate adjustments. If an election is made to treat certain corporations as subsidiary corporations for tax purposes, their income is also included. Reductions are allowed for: income from an insurance division or subsidiary; net operating income before taxes from specific subsidiaries or out-of-state branches that are taxable under Delaware law or the law of any other state, including shares tax; non-United States branch offices; gross income from international banking transactions and facilities; interest income from volunteer fire companies; and examination fees paid to the Office of the State Bank Commissioner. This sum is then multiplied by 0.56 to arrive at taxable income.

The bank franchise tax is paid instead of State corporate income taxes, occupational taxes, and all other State taxes except for real estate.

Taxable Income Range	Tax Rate
Not greater than \$20 million	8.7%
\$20 million to \$25 million	6.7%
\$25 million to \$30 million	4.7%
\$30 million to \$650 million	2.7%
Greater than \$650 million	1.7%

Effective for tax years beginning after December 31, 2006, banks have the option of using an “Alternative Franchise Tax”. The Alternative Franchise Tax has two parts:

1. A traditional income tax employing three-factor apportionment with a double-weighted receipts factor. The tax’s regressive rates range from 7.0% on taxable income not in excess of \$50 million to 0.5% on taxable income in excess of \$1.3 billion.
2. A “Location Benefits Tax” based on net assets. The minimum tax is \$2.0 million with additional liability ranging from 0.015% on the value of net assets not in excess of \$5.0 billion to 0.005% on net assets in excess of \$20 billion but not in excess of \$100 billion.

The maximum Location Benefit Tax is \$8.25 million.

Taxes Payable upon Filing Certificate of Incorporation

A domestic corporation may be established under the General Corporation Law of Delaware by filing the proper documents with the Secretary of State. The initial cost is based on a company's authorized capital stock, either (A) par value stock or (B) no par value stock, as follows:

- A. Par Value Stock

Up to 20,000 shares	\$.02 per share
Over 20,000 shares to 200,000	\$.01 per share
Over 200,000	\$.004 per share
- B. No Par Value Stock

Up to 20,000 shares	\$.01 per share
Over 20,000 shares to 2,000,000 shares	\$.005 per share
Over 2,000,000 shares	\$.004 per share

Corporation Franchise Tax

Once a corporation has established Delaware as its legal home, the annual franchise tax includes:

- A. Annual Report Filing Fee \$25.00
- B. Tax (lesser amount computed by (1) or (2) below):
 1. Authorized shares - par or no par:

5,000 shares or less	\$75.00 per year
5,001 shares to 10,000 shares	\$150.00 per year
Each additional 10,000 shares or part thereof	\$75.00 per year

2. \$75 where the assumed no-par capital of the corporation does not exceed \$500,000; \$150 where the assumed no-par capital exceeds \$500,000 but is not more than \$1,000,000; and further the sum of \$75 for each \$1,000,000 or part thereof of such additional assumed no-par capital.

Whether the franchise tax is computed according to (1) or (2) above, the minimum tax is \$75 per year, and the maximum tax is \$180,000 per year. (Effective 01/01/2010)

Partnerships, Limited Partnerships and Limited Liability Companies

The annual tax payable to the Secretary of the State due June following the close of the calendar year is \$250.

License Fees and Gross Receipt Taxes

Most occupations and businesses require the purchase of a license in order to operate legally in Delaware. Although license fees are minimal, several types of businesses, including those listed below, are required to pay a gross receipts tax in addition to the business license fees. Gross receipts tax information for types of businesses other than those listed may be obtained from the Delaware Economic Development Office.

Manufacturers - \$75 annual fee for each place of business, plus a license fee of 0.1886 % on the gross receipts for all goods manufactured in Delaware, regardless of the location of sale. In computing monthly gross receipts, the first \$1.25 million in receipts are not subject to taxation.

Automobile Manufacturers - \$75 annual fee for each place of business, plus a license fee of 0.1414 % on the gross receipts for all goods manufactured in Delaware, regardless of the location of sale. In computing monthly gross receipts, the first \$1.25 million in receipts are not subject to taxation.

Clean Energy Technology Manufacturers - \$75 license fee, plus a license fee of 0.1414 % of the aggregate gross receipts of such clean energy technology device manufacturer. In computing the fee due on such aggregate gross receipts for each month, there shall be allowed a deduction of \$1,250,000.

Wholesalers - \$75 annual fee for each place of business, plus a tax of 0.4023 % on the gross receipts of all goods physically delivered within Delaware to the purchaser. In computing monthly gross receipts, the first \$100,000 in receipts is not taxable. Manufacturers that also wholesale their products are subject to both the manufacturing and wholesale tax on gross receipts.

Commercial Feed Dealer - \$75 annual fee for each place of business, plus a tax of 0.1006 % on gross receipts, in excess of \$100,000 per month, from all goods sold within Delaware.

Retailers - \$75 annual fee, plus \$25 for each separate branch or additional business location. Each retailer pays an additional tax of 0.7543 % on the aggregate receipts in excess of \$100,000 per month.

Restaurants - \$75 annual fee, plus \$25 for each separate branch or location, plus an additional fee of 0.6537 % on aggregate receipts in excess of \$100,000 per month.

Food Processors - \$75 annual fee for each place of business, plus a tax of 0.2012 % on gross receipts, in excess of \$100,000 per month, from all goods sold within Delaware.

Farm Machinery Retailers - \$75 annual fee for each place of business, plus a tax of 0.1006 % on gross receipts in excess of \$100,000 per month.

Grocery Supermarket Retailers - \$75 annual fee, plus \$25 for each separate branch or additional business location plus an additional fee of 0.33 % on receipts in excess of \$100,000.

Miscellaneous Taxes and Fees

1. Motor fuels - \$.23 per gallon.
2. Realty Transfer Tax – Generally, 1.5 % (most localities have a 1.5 % add on) of the gross sale price (0.75 % by buyer and 0.75 % by seller).
3. Lease/Use Tax
 - a. Lessee - 2.0114 % of rental payments (monthly). Tax on personal property rentals, including automobiles, payable by the lessee.
 - b. Lessor - fee of \$75 plus \$25 for each additional place of business, 0.3017% received in excess of \$300,000.
4. Property Rental Tax - 0.4023 % on gross rentals of commercial property payable by the lessor.
5. Public Accommodations Tax – 8 % excise on rents received for transient lodging in hotels, motels or tourist homes. Annual license fee: Hotel - \$25 per room and \$30 per suite; Motel - \$25 per room; Tourist home - \$15 per room.
6. Public Utilities Tax – 4.25 % (2.00 % for qualified manufacturers and food processors) excise tax on nonresidential consumption for:
 - a) Electricity used for any heat, light, or power. Charges for electricity used in electrolytic, electroarc thermal, air separation and auto assembly manufacturing processes are exempt. (Also see Public Utility Tax Incentives)
 - b) Natural gas piped from a distribution center to the user. (Also see Public Utility Tax Incentives).
 - c) Intrastate telephone and telegraph communication services are taxed at 5.00 %.
 - d) Direct-to-home satellite or cable television communications commodities and services are taxed at 2.125 % (includes residential service).
7. Motor Vehicle Registration Fee
 - a) Passenger cars, station wagons - \$40 flat rate annually.
 - b) Commercial trucks, trailers, semi-trailers, and recreation vehicles - \$40 annually for gross weight of 5,000 pounds or less, plus \$18.00 for each additional 1000 pounds.
8. Motor Vehicle Document Fee
 - a) Less than \$400 purchase price, a uniform rate of \$8.00
 - b) \$400 or more, up to and including \$500, the document fee shall be \$13.75
 - c) Per each additional \$100 of purchase price (or any fraction thereof, rounded to the nearest dollar), increase in increments of \$3.75

Real Property Taxes

County and municipal governments and school districts are financed in part through real property tax receipts. Real estate is subject to county property taxes, school district property taxes, vocational school district taxes, and if located within an incorporated area, municipal property taxes. There is no State-level tax on real or personal property. The total property tax burden depends on the tax rate, the property assessment, and the assessment ratio. These variables differ by geographic location in Delaware. The Delaware Economic Development Office can provide property tax information for all geographic areas within the State.

Low Real Estate Tax Burdens

Delaware homeowners' property tax burden is considerably less than those of surrounding states and below the national average. This is due in part to the more affordable housing available in Delaware.

Delaware uses the same property tax rate structure for both commercial and residential properties. As a result, businesses can expect the same favorable property tax burden in Delaware as homeowners enjoy.

Withholding of Employee's Income Taxes

Every employer is required to deduct and withhold income taxes from wages and other remuneration paid to employees. The State Division of Revenue is responsible for approving employers' plans to insure that total withholdings will approximate each employee's estimated tax liability. Withholdings are deducted from each payroll and remitted to the State Division of Revenue.

Unemployment Compensation

Unemployment insurance taxes are currently limited to wages of \$10,500 paid to any individual employee during a calendar year. The State imposes unemployment compensation tax rates on new and established employers according to the following procedures:

New employers – Non-construction industry employers are assigned a new employer rate equivalent to the average industry classification rate of all covered employers. With the taxable wage base of \$10,500, the new non-construction employer's rate is 2.8 percent. The new construction employer's rate is 5.4 percent.

Established employers are assigned earned rates, which are based on the employer's and the State's unemployment experience. The rates range from a minimum of 0.3 % to a maximum of 8.2 % of the taxable wage base. These rates are established after two consecutive years of operation.

Tax Incentives

The Delaware Economic Development Office is able to provide detailed tax incentive estimates for a business whose operations qualify for any of the following:

New Economy Jobs Program

The New Economy Jobs program allows employers to obtain up to a 65% rebate on the withholding taxes for their new Delaware taxpayers. To qualify, an employer must add at least 50 net new jobs with each having a minimum annual salary of \$100,000.

Job Creation Tax Credit

Eligible businesses that are engaged in a qualified activity (listed below), hire five or more qualified employees, make an investment of at least \$200,000 (\$40,000 per qualified employee) in a qualified facility, and apply within 3 years after a qualified facility is placed in service, receive tax credits against corporate or personal income taxes, gross receipts tax, and public utility tax.

1. Manufacturing, including clean technology device manufacturing;
2. Wholesaling;
3. Scientific, agricultural or industrial research, development or testing;
4. Computer processing or data preparation or processing services;
5. Engineering services;
6. Consumer credit reporting services, including adjustment and collection services and credit reporting services;
7. Aviation services;
8. Non-custom computer software;
9. Telecommunications services;
10. Any combination of the activities described above; or,
11. The administration, management or support operations (including marketing) of any activity described above

Eligible businesses receive credits of \$500 for each qualified employee and \$500 for each \$100,000 invested. These credits may be taken during the tax year in which the qualified facility is placed in service and for any of the nine following years. The aggregate amount of credits claimed in any given year may not exceed 50% of the firm's tax liability. Credits may be carried forward. Businesses that are not subject to the corporation income tax (e.g., pass through entities such as S-Corporations) are entitled to use the credits against the personal income tax.

For businesses with a minimum of \$1 million investment or 15% of the unadjusted basis, the credit will be reduced to 75% of the maximum tax credit, and they are not required to hire 5 or more employees.

Research & Development Tax Credit

Qualified businesses that incur research and development expenses (as defined in Section 41(c) of the Internal Revenue Code) may elect Delaware research and development credits for the taxable year equal to: (1) 10% of the excess of the taxpayer's total Delaware qualified research and development expenses for the taxable year over the taxpayer's Delaware base amount, or (2) 50% of Delaware's apportioned share of taxpayer's federal research and development tax credit using the alternative incremental credit method (under Section 41(c)4 of the Internal Revenue Code). Credit is limited to 50% of the Delaware income tax liability. Any unused credit may be carried forward and applied to no more than 15 succeeding taxable years following the first taxable year for which the taxpayer was entitled to claim the credit. The total amount of credits approved with respect to all applicants cannot exceed \$5 million in any fiscal year. If applications exceed \$5 million, each qualified applicant will receive a credit equal to (\$5 million x eligible credit for approved applicant / eligible credit for all approved applicants).

Clean Energy Technology Device Manufacturers' Tax Credit

Clean energy technology device manufacturing that hire five or more qualified employees or make an investment of at least \$200,000 (\$40,000 per qualified employee), and apply within 3 years after a facility is placed in service are eligible for tax credits of \$750 for each qualified employee. For manufacturing with a minimum of \$1 million investment or 15% of the unadjusted basis, the credit will be reduced to 75% of the maximum tax credit, and they are not required to hire 5 or more employees.

Clean energy technology device manufacturing is activity of manufacturing for solar power devices, fuel cells, wind power devices, or geothermal power devices. For detail information about this tax credit, please refer to [Delaware Code Title 30, Chapter 20, and Subchapter V](#).

Public Utility Tax Rebates for Industrial Users

Industrial firms meeting the criteria for targeted industries tax credits are eligible for a rebate of 50% of the Public Utilities Tax imposed on new or increased consumption of gas and electricity for five years.

Veterans Opportunity Credit

The credit is an incentive to hire veterans who served in overseas conflicts since 2001. This is based W-2 wage and for qualified employer located in Delaware which hires one or more qualified veterans.

Qualified veteran means either a Delaware resident engaged in qualified military service, or non-resident, who as a member of the DE National Guard, engaged in qualified military service, was honorably discharged, or is a current member of a National Guard or Reserve unit and is employed on or after January 1, 2001, and prior to January 1, 2016.

The credit can be taken against the following taxes: Bank Franchise Tax, Corporate Income Tax, Personal Income Tax, and Insurance General Premium Tax. The Credit shall be 10% of the gross wages, but shall not exceed \$1,500 by a qualified employer to a qualified veteran. This is a refundable credit.

However, no qualified veteran counted for the Veterans Opportunity Credit can be counted in determining the credit under the following credits: Blue Collar Jobs Credit, New Economy Jobs Credit, and Business Finder's Fee Credit

Business Finder's Fee Tax Credit

The Business Finder's Fee Tax Credit is designed to incentivize existing Delaware businesses to leverage their relationships with suppliers, customers and other businesses to relocate to Delaware, resulting in job creation, increased tax revenues and stronger supply networks.

Both the existing Delaware business (sponsor firm) and new relocating business (new business firm) shall be eligible for a tax credit equal to five hundred dollars (\$500) multiplied by the number of full-time Delaware employees of the new business firm each tax year for three years following the date in which the new business firm is certified in Delaware

The Business Finder's Fee Tax Credit took effect on October 1, 2010. The aggregate maximum amount of tax credits approved in any fiscal year shall be \$3,000,000. Credits awarded that exceed the \$3,000,000 maximum will carry over to the succeeding fiscal year and receive priority for that fiscal year.

Real Property Tax Exemption Program – City of Wilmington

The following exemptions are available for commercial properties

5 Year Abatement – New construction Citywide.

5 Year Abatement – Tax abatement on a citywide basis for qualified improvements to an existing structure that results in an increase in the assessment above the base assessment.

5 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES. For new construction of a structure on any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.

10 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES. For renovations of existing structures on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.

The following exemptions are available for residential properties:

5 Year Abatement – “At Risk” & “Deteriorating” – New construction or qualified improvements to properties in those areas of the City identified as either "at risk" or "deteriorating" as determined by the Department of Real Estate and Housing's March 14, 2004, residential improvement zones (RIZ) program, and as updated from time to time thereafter.

5 Year Abatement – Central Business District – New construction or qualified improvements to existing properties in Central Business District.

5 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES. For new construction of a structure on any property that is on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.

10 Year Abatement – CITY HISTORIC DISTRICT/NATIONAL REGISTER PROPERTIES. For renovations of existing structures on the National Register or any property that is located within any historic district area in accordance with and pursuant to the requirements of the City historic designations.

10 Year Abatement – REGISTERED VACANT PROPERTIES. 85% abatement for rental properties and 100% abatement for owner-occupied homes from the increase in assessed valuation attributable to the improvements for rehabilitation and occupancy.

Head Tax – City of Wilmington

A 5-year abatement of the employer's Head Tax (\$15/month/employee) associated with the hire of new employees and/or the transfer of existing employees to business locations within the city of Wilmington. New hires and transfers together must increase a new or existing employer's overall workforce within the city limits by at least 50 full-time equivalent employees or increase the employer's payroll subject to Wilmington's earned income tax by over \$3 million dollars.

New Construction and Renovations – New Castle County

New Castle County exempts some qualified commercial and industrial construction or renovations within the City of Wilmington from County property and school taxes at a rate of 100% for the first year, decreasing by 10% a year until the full tax assessment is attained. The tax reduction, which must be applied for within 30 days of an assessment change notice, applies only to the increase in the building assessment of new construction or renovations. No tax reduction is granted on land assessments. The exemption is generally non-transferable.

New Industrial, Manufacturing, Warehousing or Commercial Construction – City of Newark

Newark partially exempts, for ten years, all new industrial, manufacturing, and warehousing enterprises from real estate taxes levied on the increase in assessed valuation of the property attributable to the new construction. The exemption begins at 100% for the first year and decreases 10% annually through the ten-year period. Partial exemptions are also available for improvements to existing commercial structures and/or new construction in commercial zones. The ten-year exemptions vary by location within the City. Applications are required to initiate these programs.

New Construction or Renovation – City of Dover

The City of Dover has three programs regarding construction and renovation projects. One program grants property tax waivers for eligible residential, commercial or office use projects within a defined target area in central Dover. The project must have a fair market value of materials and labor which exceeds the sum of \$15,000. The tax waiver is for a period of 10 years and applies only to new construction and renovation. No tax reduction is granted on land assessments. In addition, the City may waive the building permit fees and other construction permits for any qualifying project in the target area. The City also offers a 50% waiver of impact fees for eligible projects that maximize land use (e.g., with strong mixed use residential, commercial and office combination) in the target area. To be eligible for these development incentives, the owner must contribute 10% of the total value of the incentives to the Downtown Dover Development Corporation.

The second program allows wholesalers, financial institutions, and home office and operating units of insurance companies which invest a minimum of \$500,000 in a new or expanded facility and hire at least 20 qualified new employees to be eligible for the City's tax abatement program. Property taxes are reduced on a sliding scale from 90% the first year to 10% in the 9th year. Qualifying entities may be

located anywhere in the City of Dover. The reduction rates are the same as used by Kent County (see below).

A third program allows property in the Historic District Zone to qualify for tax credit for historic property preservation, restoration, or rehabilitation. Tax credits equal 50% of cost of approved work up to \$6,000. The credit is applied to City real estate tax and is spread over ten years.

Kent County Property Tax Abatement for Industries

Kent County offers tax abatement to targeted industries as well as exceptional investments. Manufacturers, wholesalers, financial institutions, and home offices and operating units of insurance companies which invest at least \$250,000 in a qualifying new or expanded facility and hire four (4) new permanent, full-time employees, as long as the application to receive the benefits is made on or before the date the Certificate of Occupancy is issued.

Any company that invests \$750,000 or more in a qualifying new or expanded facility and hires twelve (12) new, permanent full-time employees qualifies as long as the application to receive the benefits is made on or before the date a Certificate of Occupancy is issued.

Sussex County Business Incentive Program

Sussex County offers new and expanding businesses a local incentive package that reduces property taxes and assorted fees in exchange for a long-term commitment to measurable new job creation. The goal is to encourage investment and job creation in Sussex County by providing local, supplemental economic incentives to new and expanding companies based on the new employment opportunities they offer to the county. The maximum incentive is \$800 for each newly created full-time job with benefits. There is a minimum requirement that ten (10) full-time positions, with benefits, be created. The applicant must be a for-profit entity. Sussex County fee reductions may include graduated property tax abatement over a 10-year period, as well as reductions in building permit, building code, planning and zoning, sewer review and sewer inspection fees. Applications can be obtained from the Sussex County Economic Development office and are evaluated on an individual basis; approval is granted by Sussex County Council.

Other Tax Credits

Travelink

Allows for an employer to obtain credits against taxable income for establishing a commuter reduction program approved by the Department of Transportation. Aimed at reducing traffic congestion on certain commuter routes during peak hours, Travelink offers up to the total of \$100,000 tax credit in any one fiscal year.

Historic Preservation

Provides up to a 100% tax credit rebate of qualified expenditures made in the rehabilitation of any certified historic property. Tax credits may be used against personal income or bank franchise tax burdens, with credits ranging from \$5,000 to \$20,000, not to exceed the state's yearly fiscal limit of \$5,000,000.



Living in Delaware

Delaware provides a variety of leisure time offerings, including world-class museums, historic sites, gardens, performing arts, festivals, tax-free shopping, and outdoor recreation.

Although situated in the densely populated Northeast Corridor, Delaware retains extensive open space and a relaxed atmosphere. Delaware residents enjoy the comfortable pace of their home state and its many amenities which are all within a two-hour drive. This section includes detailed descriptions on:

Cost of Living Comparison

Competitive Home Prices

Profiles of Towns and Cities

Delaware's Public Libraries

Outdoor Recreation and Other Activities

Major Tourism Attractions

Moderate and Pleasant Climate

A Full Range of Health Care Services



Cost of Living Comparison

The table below represents the overall cost of living based on a national average index of 100. Delaware provides a substantial cost advantage over many surrounding states. Items on which the Index is based have been carefully chosen to reflect the different categories of consumer expenditures, including housing, transportation, health care, utility, and grocery costs.

Cost of Living Index Comparison: Third Quarter 2013

Location	Index
Dover, Delaware	101.2
Wilmington, Delaware	108.4
Washington DC	141.6
Baltimore, Maryland	111.3
Boston, Massachusetts	140.1
Newark, New Jersey	128.4
New York, New York (Manhattan)	221.3
Wilmington, North Carolina	97.7
Philadelphia, Pennsylvania	121.2
Richmond, Virginia	99.7

Source: ACCRA Cost of Living Index, Data for Third Quarter 2013

Competitive Home Prices

Homes in Delaware are affordable. According to the Census Bureau, the homeownership rate was estimated 73.2 % in the third quarter of 2013, compared with the nationwide average of 65.0 %. Delaware ranks 4th in homeownership rate among the states.

The state offers a wide variety of housing choices, including beach cottages, farmhouses and historical settings. A brief description of some Delaware communities is included later in this section.

The table below compares the value statistics in Delaware with other states.

Real Estate Value: August – November 2013

Location	Average Price / Sq. Ft	Median Sales Price
Dover, Delaware	NA	NA
Wilmington, Delaware	\$153	\$216,500 based on 384 home sales
Philadelphia, Pennsylvania	\$144	\$139,999 based on 2,271 home sales
Newark, New Jersey	NA	NA
Boston, Massachusetts	\$507	\$430,000 based on 1,098 home sales
New York, New York	\$1,276	\$999,250 based on 1,082 home sales
Baltimore, Maryland	\$141	\$183,000 based on 2,056 home sales.
Washington DC	\$458	\$453,000 based on 1,013 home sales
Wilmington, North Carolina	\$124	\$182,500 based on 543 home sales
Richmond, Virginia	\$130	\$188,500 based on 576 home sales.

Source: Market Trends Report, Trulia.com

NA = Not Available

Profiles of Towns and Cities

There are 57 incorporated municipalities in Delaware, with populations ranging from 100 to 73,500 persons. There are 13 incorporated areas in New Castle County, 18 in Kent County, 24 in Sussex County, and two areas that are bi-county. Each of Delaware's towns and cities, a few of which are described below, has its own unique history, charm, and atmosphere.

Arden - A picturesque artisan community founded by artists and crafts people in 1900.

Wilmington - Delaware's largest city with a newly redeveloped Riverfront area with a walkable cluster of businesses, shops, restaurants, museums and a sports venue. Downtown features a center-city shopping mall featuring restaurants, museums, performing arts, outdoor cafes, a turn-of-the-century opera house, and a complex of historic homes. A variety of ethnic neighborhoods intersperse with commercial districts and elegant new or restored residential districts. The Christina and Brandywine Rivers frame the downtown area, along with the historic New Sweden district on the Seventh Street Peninsula. The latter was the site of the first permanent settlement of Swedes and Finns in North America in 1638.

New Castle - The State's original eighteenth-century colonial capital, located on the Delaware River. This was William Penn's first landing spot in North America.

Newark - Home of the University of Delaware, a quaint main street with shops and restaurants, scenic parks, numerous corporate headquarters and distribution centers.

Dover - Capital of the State, combining a government complex with impressive historic areas and twelve museums, colonial and Victorian architecture, small town atmosphere complete with a lovely main-street area and the Dover Air Force Base. Home to Dover Downs NASCAR races and gaming.

Harrington - Site of the annual Delaware State Fair and a major harness racing track. Historically significant railroad town.

Milford - Included in the boundaries of both Kent and Sussex Counties. Features include the Mispillion Riverwalk Greenway and impressive Victorian homes.

Milton - Small historic town on the Broadkill River, once an important shipbuilding town. Extensive Victorian home district in a relatively undiscovered rural area. The local ice cream parlor is renowned throughout the region.

Lewes - Quiet, historically significant fishing village near the juncture of the Delaware Bay and Atlantic Ocean. Delaware's earliest settlement by the Dutch founded in 1631, now famous for its restaurants, charter fishing boats and historic attractions.

Rehoboth Beach - Nicknamed "The Nation's Summer Capital," a nationally recognized seaside resort known for its boardwalk, unique shops and restaurants. Home to the State's largest outlet shopping complex.

Millsboro - Small town known as the home of Delaware's only surviving Indian tribe, the Nanticokes. At the heart of Sussex County's back bay area.

Seaford - Small town combination of sophistication and a "down-home" feeling.

Laurel - Once a bustling town, now a small farming community best known for its daily commodity auctions and huge weekend flea markets.

Delmar - Divided, as the name indicates, by the Delaware-Maryland state line.

Bethel - Located on the north bank of Broad Creek River near Laurel, the entire town is on the National Register.

Georgetown - County seat of Sussex County, by virtue of its location in the middle of the county. The town's real glory happens every two years - the celebration of Return Day, two days after Election Day.

Delaware City - On the shore of the Delaware River, the town's Battery Park serves as the departure point for summer passenger ferry rides to Fort Delaware on Pea Patch Island.

Delaware's Public Libraries and the Job Center @ Delaware Libraries

Delaware's 37 public libraries differ in size, type of collections, and services available; however, they are all committed to assisting customers in obtaining easy access to a multitude of print and digital resources. Delaware public libraries record more than 2.4 million visits per year, circulate more than 3.5 million items, answer more than 443,000 reference questions, and provide for programs for children and adults which are attended by more than 127,000 Delawareans. All of Delaware's public libraries are fully automated and networked, providing full text digital resources and public access to the Internet. Delaware public libraries are funded primarily with county tax dollars. Public libraries are our communities' most democratic institutions, supporting the informational and educational needs of all people regardless of their age or economic status.

Delaware's public libraries, in partnership with the Delaware Division of Libraries, provide ^{DEL}AWARE: The Digital Library of the First State. ^{DEL}AWARE® provides access to:

- More than 1,800 full text magazines and journals
- Daily full text and back issues of The Wall Street Journal, The New York Times, The Washington Post, and The Christian Science Monitor
- State of Delaware government information
- Connections to all types of Delaware libraries

DelAWARE® is available through home and/or office computers via the Internet at **DelAWARE®**: The Digital Library of the First State and at all Delaware public libraries.

The Job Center @ Delaware Libraries is a free service for Delaware's job seekers and career changers. It brings wireless technology to our public libraries and offers training; career counseling and resources that will help Delawareans find jobs and enhance their skills. Visit the Job Centers for one-on-one assistance. They will help with the technology and skills needed to compete in today's job market, and help to plan our career, focus on the job search, apply for jobs online, create a resume and cover letter, prepare for interviews.

Email DelawareJobCenter@lib.de.us for more information.

Outdoor Recreation and Other Activities

Delaware's moderate climate encourages many outdoor recreational activities throughout the year. Many public and private facilities offer freshwater or ocean activities, tennis, golf, bicycling, boating, camping, hunting and sightseeing. Exceptional local, county and state recreational programs support those facilities.

Parks

Enjoy the natural diversity of Delaware's 14 state parks comprising over 22,000 acres. From elegantly catered events at Bellevue's mansion to a sunny day at a beach park; enjoy hiking, camping, swimming, fishing, and more. Entrance fees are in effect from May through October. Annual passes are available. For more information, call the Delaware Division of Parks and Recreation at (302) 739-4702 or visit www.destateparks.com.

Bellevue State Park - 800 Carr Road, Wilmington. Once an elegant estate of the prominent du Pont family, the park features the historic Bellevue mansion, tennis courts, equestrian stables, gardens, a picturesque pond, and a major portion of the Northern Delaware Greenway.

Brandywine Creek State Park - Route 100, north of Wilmington. The quiet Brandywine Creek runs through the heart of the park. Relax and enjoy hiking through the rolling hills, mature woodlands, open fields, and marshlands. Be sure to visit the park's nature center, too!

Cape Henlopen State Park - East of Lewes on the Atlantic Ocean. Enjoy almost 5,000 acres of history, natural wonders, and sunshine. Along with the guarded beaches and family campground, there's a quarter-mile long fishing pier stretching into the Delaware Bay. The Seaside Nature Center is a popular gathering point for bird watching during the spring and fall migrations. The Division's first rail trail which was opened in the Fall of 2003, called Junction Breakwater Trail, which is 3.4 miles in length with a trailhead access area located on Wolfe Neck Road east of Route 1. Also conferencing and overnight facilities are available at the Biden Environmental Training Center, and there are also overnight youth group camping facilities.

Delaware Seashore State Park - On Route One, south of Dewey Beach. There are six miles of ocean and bay shoreline offering surfing, fishing, swimming, sunbathing, a campground, a 250-slip marina with charter and head boats, and a boat ramp.

Fenwick Island State Park - Off Route One north of Fenwick Island. This quiet beach park offers saltwater fun for the whole family. Watercraft rentals available on the bay.

Fort Delaware State Park - Located on Pea Patch Island in the Delaware River. Boat departs from the end of Clinton Street in Delaware City. Experience exciting Civil War history with Fort Delaware's acclaimed Living History Program. Spend a fascinating day exploring ramparts, soldier's quarters, parade grounds, cannons, and much more. Pea Patch Island is also home to herons, egrets, and ibises, making it an outstanding place for bird watching. The Fort is open April through September. The "DelaFort" passenger ferry is available for charter cruises April-October.

Fort DuPont State Park - Located in Delaware City at the northern end of the Reedy Point Bridge, off Route 9. Still under development, Delaware's newest state park offers a self-guided interpretive trail as well as periodically scheduled walking tours. Other facilities available include tennis courts, a basketball court, and a ball field. A popular fishing area, the park provides a beautiful view of the Delaware River.

Fox Point State Park - Off I-495 east of Wilmington. This waterfront park provides a grand view of the Delaware River. Take a stroll, ride a bike, and bring a picnic while the kids enjoy the play area. Horseshoe pits and volleyball courts are also available.

Holts Landing State Park - Off Route 26, north of Millville. Pack the family for a day of fishing, clamming, or crabbing. Tucked away on the south shore of the Indian River Bay, the park has a convenient boat ramp, ballfield, playground, and a new crabbing pier.

Killens Pond State Park - Off U.S. 13, south of Felton. Centrally located in Delaware, it's only about a one-hour drive from anywhere in the state. The year-round campground or one of the park's camping cabins will be a perfect "home base" for exploring the First State. The kids will love its waterslide park facilities.

Lums Pond State Park - On Routes 896 and 71 at Kirkwood. At Delaware's most diversified park, anglers, hikers, swimmers, boaters, campers, athletes and picnickers will find plenty of fun on the state's largest freshwater pond.

Port Penn Interpretive Center - At Route 9 and Road 2 in Port Penn. Discover historic Port Penn with its distinctive way of life. Exhibits and programs are devoted to the traditions of this wetland community. A self-guided tour includes the Wetland Interpretive Trail and the Historic Homes Village Walk. Interpreter led group tours available by reservation.

Trap Pond State Park - Off Route 24 east of Laurel. There may be no more enchanting location in the state to hike, fish, camp, or picnic. A canoe trek or summer pontoon boat ride into the swamp will bring you into a world of abundant wildlife, wildflowers, and the unique bald cypress trees which flourish in the swamp's wetlands.

White Clay Creek State Park - Approximately three miles north of Newark on Route 896. Nestled in the northwest corner of Delaware, the tranquil beauty of the park's forested hills creates a relaxing oasis of cool green leaves and rushing streams. The park includes the Carpenter Recreation area, pristine White Clay Creek Preserve, the peaceful trails of Possum Hill, and the elegant Judge Morris Estate.

Wilmington State Parks - Centrally located in the City of Wilmington, this cluster of parks offers opportunities for recreation, education, and sports and community events. Connected by trails, these parks are the perfect place to relax, hike, picnic, or just enjoy the beauty of the famous Brandywine River. The main areas include Brandywine Park (including the Brandywine Zoo and Baynard Stadium), Rockford Park, H. Fletcher Brown Park, and Alapocas Woods Natural Area.

Delaware Greenways Program

An ambitious program linking Delaware's open space, recreation areas, historic sites and tourism services was begun in 1991. Visitors and residents are able to enjoy all facets of outdoor recreation and will find many unexpected bonuses along the way. Along the Coastal Heritage Greenway Auto Tour, signage points out places of interest that are open for public enjoyment. For a map and brochure on the Greenways, call (302) 655-7275.

Boating

Calm lakes, inland bays and the open waters of the Delaware Bay and Atlantic Ocean provide excellent boating and sailing opportunities in Delaware. Access to such waters is provided by more than 50 boat ramps that can be found at the more than 30 public millponds and at tidal areas such as Augustine, Collins, Woodland and Bowers Beaches, Port Mahon, Cedar Creek, Milton, Lewes, Delaware Seashore State Park (Indian River Inlet) and Phillips Landing.

Fishing

Delaware offers a variety of fishing with its many freshwater ponds, inland bays, the Delaware Bay and the Atlantic Ocean. During the season, Delaware Bay is alive with sea trout, bluefish, flounder and tautog. For a relaxing day of bay or deep-sea fishing, Delaware has a large contingent of boat captains offering charter and head boat services. Most are located in Lewes, Indian River Inlet, Slaughter Beach or Bowers Beach and operate between April and November.

Delaware's Atlantic Ocean beaches are rated among the ten best in the country by the nation's travel industry and boast excellent surf fishing. For freshwater enthusiasts, Delaware has more than 30 public millponds that breed panfish, chain pickerel, largemouth bass, bluegills and perch.

Shellfishing

The clam and blue crab top the list of preferred shellfish in Delaware. Crabbing is popular on piers, bridges, and canals, while clams are found in many sections of the Indian River Bay, and Rehoboth Bay.

Hunting

Situated midway on the Atlantic Flyway, Delaware hosts a large concentration of wintering waterfowl, especially snow geese and ducks. Doves, squirrels, cottontail rabbits, white-tailed deer and raccoon also offer excellent seasonal hunting throughout the State.

There are 56,920 acres of State wildlife areas and 15,100 acres of State forests open to public hunting. The State wildlife areas provide 192 waterfowl blinds (including five for disabled hunters), most of which are accessible only by water and more than 400 deer stands. In addition, six State parks -- Cape Henlopen, Delaware Seashore, Holts Landing, Fenwick Island, Lums Pond and White Clay Creek -- offer public access areas for licensed hunters with a valid permit.

At Bombay Hook National Wildlife Refuge, restricted public hunting is permitted for deer, waterfowl, and, in one small area, upland game. Goose hunting is the major attraction in this area. About 3,500 of the Refuge's 15,978 acres are open to hunting. Prime Hook National Wildlife Refuge, with 8,818 acres, has 25 waterfowl blinds and numerous areas designated for upland game hunting.

Major Tourism Attractions

Northern Delaware

Explore the rolling hills of the Brandywine Valley with a drive down scenic Route 82 or visit the region's world-class museums. Offerings include the world's most important collection of early American antiques as well as the original estate and gunpowder mills of the renowned du Pont family. In the City of Wilmington, experience the \$80 million rebirth of the historic Christina Riverfront. Stroll the 1.2-mile Riverwalk, and be sure to check out the Riverfront Market featuring gourmet foods and specialty shops. Wander through seven galleries of contemporary art, see nationally-acclaimed exhibitions, and enjoy tax-free shopping at the Shipyard Shops outlet stores. Or, visit Old New Castle, considered one of the undiscovered jewels of the eastern seaboard. This historic town's featured attractions include one of the oldest courthouses in America.

Baby Grand - 300-seat venue for art films, chamber music, etc. Affiliated with the Grand Opera House. (Wilmington)

The Queen Theater - In partnership with Philadelphia's World Cafe Live and public radio station WXPB to be a spectacular music venue, restaurant, broadcast studio and event complex showcasing performers from across the musical spectrum.

Delaware Art Museum - Distinguished nineteenth and twentieth century American art, with renowned Pre-Raphaelite and Golden Age of American Illustration collections, featuring the works of three generations of Wyeths and Howard Pyle. (Wilmington)

Delaware History Museum - In a restored 1941 Woolworth Building, interactive exhibition of Delaware history from the state's first settlement in the 1600's through its incarnation as a twentieth century corporate capital. Hands-on discover experiences for children. (Wilmington)

Delaware Museum of Natural History - Set in the lovely rolling hills of the Brandywine River Valley, interactive children- and adult-oriented exhibits present nature from the wilds of Africa to the local area. Permanent exhibits include a dinosaur exhibit, a walk across the Great Barrier Reef, and a 500-pound clam. (Wilmington)

Fort Delaware State Park - Restored Civil War fort on an island in the middle of the Delaware River. Extensive costumed living history program. A short ferryboat ride transports visitors over to this unique "time machine" set in 1854. (Delaware City)

Grand Opera House - Delaware's premier center for the performing arts, located in a meticulously restored 1871 Victorian theater has majestic cast-iron facade. Hosts a wide variety of world-class performing artists. (Wilmington)

Hagley Museum and Eleutherian Mills - Original du Pont mills that launched an international corporation and the family's restored estate and gardens on 235 acres along the scenic Brandywine River. Features include a massive water wheel, vintage steam engine, and machine shop. (Wilmington)

Historic Houses of Odessa - Experience eighteenth and nineteenth century life with tours of three restored historic homes and the Brick Hotel Gallery's impressive collection of Belter furniture. Luncheons/teas for groups available. Houses owned and operated by Winterthur. (Odessa)

Old New Castle - Delaware's restored colonial capital on the Delaware River with original cobblestone streets and guided historical tours. Entire town preserved into an authentic history site with original courthouse, mansions, gardens, bed and breakfasts, restaurants and shopping opportunities. (New Castle)

Amstel House - Brick mansion with original ornate woodwork and architectural details offers a glimpse of life in the eighteenth century, including a complete colonial kitchen. George Washington attended a wedding here.

Dutch House - Reflects the 1651 founding of New Castle by the Dutch. Furnished with colonial antiques.

George Read II House and Garden - A prime example of seventeenth century Georgian architecture and home of the son of a signer of the Declaration of Independence. Restored period garden.

Immanuel Episcopal Church - Built in 1703, the first Church of England parish in Delaware.

New Castle Presbyterian Church - Built in 1701 for its Dutch congregation.

New Castle Court House - Built in 1732, this building once was Delaware's colonial capitol building and county seat.

Old Library Museum - Hexagonal Victorian building, built in 1892.

Nemours Mansion and Gardens - Set among spectacular French formal gardens, this Louis XVI-style chateau was built for Alfred I. du Pont and contains 102 rooms furnished with fine examples of antique furniture, rare rugs, tapestries and outstanding works of art. (Wilmington)

Winterthur: An American Country Estate - Set amidst the scenic Brandywine River Valley, a country estate filled with Henry Francis du Pont's collection of antiques made or used in early America. Extensive English-style naturalistic gardens with a new "Enchanted Garden" for children. (Wilmington)

Wilmington Riverfront - On the Christina River, an exciting renaissance is taking place. This area is tied to the bustling shipbuilding community of yesteryear, but with a unique mix of modern attractions all within a walkable distance of each other.

Christina River Boat Company - Water taxi specializing in history tours along the Brandywine and Christina Rivers.

Delaware Center for the Contemporary Arts - Renovated, early twentieth century passenger railroad car factory serves as home to Delaware's only professional contemporary arts organization, featuring rotating gallery shows of modern art.

Delaware Theatre Company - Resident, professional troupe produces a full season of plays in Wilmington.

Chase Center on the Riverfront - Features changing exhibits showcasing some of the world's most beautiful and intriguing fine art. Examples of traveling exhibits that have been in display in the past include master works from Japan, Russia, Syria and France.

Greenbank Mill - See early-nineteenth-century Delaware in a 300-year-old gristmill, textile mill and farm site with agricultural exhibits, livestock and living history programs.

Kalmar Nyckel Shipyard - Living-history shipyard and museum with tours and sailing excursions. Home of Delaware's Tall Ship Ambassador, the *Kalmar Nyckel*, an authentic re-creation of the sailing vessel that brought the first Swedish settlers to Delaware.

Riverfront Market – Indoor produce market and diverse eateries.

Shipyard Shops - Tax free outlet stores.

Wilmington Blue Rocks - Class A minor-league baseball team affiliated with the Kansas City Royals, offering affordable family entertainment.

Central Delaware

Experience a piece of Americana by visiting the Green in Dover, Delaware's state capital. It's just off this historic square that Delaware became the first state to ratify the U.S. Constitution, earning it the moniker "The First State." Or, explore the Amish countryside, just outside of town. A number of shops specialize in Amish-made goods, offering everything from homemade baked items and quilts to crafts and willow oak furniture. Dover also offers more than 10 museums, each focusing on a unique aspect of history – agriculture, small town life, military aircraft, and talking machines to name a few. For nature lovers, a number of wildlife areas create the perfect setting for bird-watching, hiking, or just enjoying the great outdoors

Air Mobility Command Museum - Vintage planes and artifacts reflecting airlift history. Located within the Dover Air Force Base. (Dover)

Barratt's Chapel & Museum - The oldest Methodist church still standing the country, known as the "Independence Hall of American Methodism," built in 1780. (Dover)

Biggs Museum of American Art - More than 200 years of American art, including works by the Peal family and Delaware artist Frank Schoonover. Also featuring American antiques. (Dover)

Bombay Hook National Wildlife Refuge - Beautiful 15,978-acre natural haven for waterfowl and other migratory birds with auto tour route, foot trails and visitor center. (Smyrna)

Delaware Agricultural Museum & Village - Preserving the agricultural heritage of the Delmarva Peninsula through exhibits that explore agriculture from artistic, scientific and historic perspectives. Outdoor rural village with historic buildings. (Dover)

Old State House - Built in 1792 and situated upon the colonial square or "Green," Delaware's symbolic capital contains an 18th century courtroom and legislative chamber.

Dover Downs - NASCAR racing on the famous "Monster Mile," track, harness racing, performing artists, plus video lottery machines bring excitement to central Delaware. (Dover)

The Green - Historic colonial square laid out in 1722 in accordance with William Penn's orders. Center of life for the county seat and state capital. (Dover)

John Dickinson Plantation- 1806 brick mansion, reconstructed outbuildings and a slave/tenant house stand as a memorial to the "Penman of the American Revolution." Costumed living history guides interpret the daily life of the Dickinson family, tenants and slaves who lived on the farm. (Dover)

Johnson Victrola Museum - Recollections and displays of Dover native Eldridge Reeves Johnson's inventions. See Victrolas, the pre-cursor to the record player, and listen to early recordings. (Dover)

Killens Pond State Park - Year round campground plus popular cabins along the pond's quiet edge. Trails, recreation, disc-golf course and nature. (Felton)

Midway Slots & Simulcast - Video operated lottery machines and live performers. (Harrington)

Schwartz Center for the Arts - New home for the performing arts hosting touring shows, educational activities and family entertainment.

Spence's Bazaar - Serves up culinary treats presented by local Mennonite and Amish residents. Also features open-air and enclosed market plus auction. (Dover)

Southern Delaware

Delaware's pristine beaches create the perfect setting for rest and relaxation, and each of the area's five resort towns feature its own unique personality. Chic shops, restaurants, water sports and family fun, can be enjoyed here year-round. Well-preserved historic towns can be found throughout the region and many reflect Delaware's rich nautical history. For golfers, more than five courses have been constructed here recently. For bargain hunters, a plethora of antique shops, boutiques, and 140+ outlet shops make this a great place to enjoy Delaware's tax-free shopping. At the western end of the region, visitors can explore the northernmost publicly owned stand of bald cypress trees, visit an antebellum-era plantation, or take a ride across the Nanticoke River on a cable-run ferry that is more than 200 years old.

Cape May-Lewes Ferry - 70-minute cruise across the open salt water from Cape May, New Jersey to Lewes, Delaware for passengers on foot, on bike or with their car. Just minutes from ocean beaches and quaint historic towns. On-board dining and occasional entertainment. (Lewes)

Carriage Place Clydesdale Farm - Barn tours and rides available by carriage, wagon or trolley with these magnificent animals. (Bridgeville)

DiscoverSea Shipwreck Museum - Dedicated to preserving our maritime heritage with changing exhibits about local shipwreck history and a large collection of shipwreck artifacts. Items from *the Titanic*, *Republic* and *Atocha* on display. (Fenwick Island)

Governor Ross Mansion & Plantation - Civil War-era, 20-acre plantation featuring a brick, Italian villa-style mansion (c. 1859), granary, carriage house, barns, corn crib and Delaware's only documented log slave quarters.

Indian River Lifesaving Station - The only standing lifesaving station on the East Coast still in its original location. Now a maritime museum and educational facility. Built in 1876 as a station for

"surfmens" who rescued sailors and passengers in distress; the predecessor to the Coast Guard. (Rehoboth Beach)

Lewes Historical Complex - A unique collection of restored buildings, most from the late 1700's and early 1800's, including a doctor's office, Swedish-style plank house furnished as a settlers cabin, blacksmith shop and country store. (Lewes)

Nassau Valley Vineyards - Delaware's first and only winery, located a few miles from beach resorts with self-guided tours, wine tastings, gift shop and special events. (Lewes)

Nanticoke Indian Museum - Former community schoolhouse listed on National Register of Historic Landmarks and transformed into a showcase of native culture. (Millsboro)

Beach Resort Towns - Delaware's pristine beaches are renowned for rest and relaxation, particularly in the five small coastal towns offering culture, cuisine, and surfside adventures.

Dewey – An exciting town full of daytime surf and nighttime entertainment. Very popular for sailing, crabbing and clamming along the shallow Rehoboth Bay.

Bethany, South Bethany and Fenwick Island – Known collectively as the Quite Resorts, these beach towns offer family-oriented getaways, a boardwalk, old cottages and luxury accommodations

Rehoboth – Recognized as one of the premier beaches in the country, this town offers a boardwalk, quaint streets lined with unique restaurants, boutiques, and surf shops.

Ocean Beach State Parks - Enjoy Delaware's coastal landscape at three beach state parks showcasing a natural beach setting.

Cape Henlopen State Park – Over 4,000 acres of history, natural wonders and sunshine. Swimming beaches, hiking trails, campground and a Seaside Nature Center.

Delaware Seashore State Park- Six miles of ocean and bay shoreline offering surfing, fishing, swimming, sunbathing, a campground, a 310-slip marina, and a boat ramp.

Fenwick Island State Park- Saltwater fun for the whole family with ocean and bay beaches, watercraft rentals and plenty of sun for everyone!

Prime Hook National Wildlife Refuge - A protected 9,700-acre animal refuge which primarily serves as a wintering and breeding habitat for waterfowl and other migrating birds. Features walking trails, a boardwalk, boat ramps and plenty of space to enjoy nature. (Milton)

Rehoboth Outlets - Experience tax-free shopping in one of over 140 outlet stores lining a two-mile stretch along DE Route 1, just minutes from ocean beaches. (Rehoboth Beach)

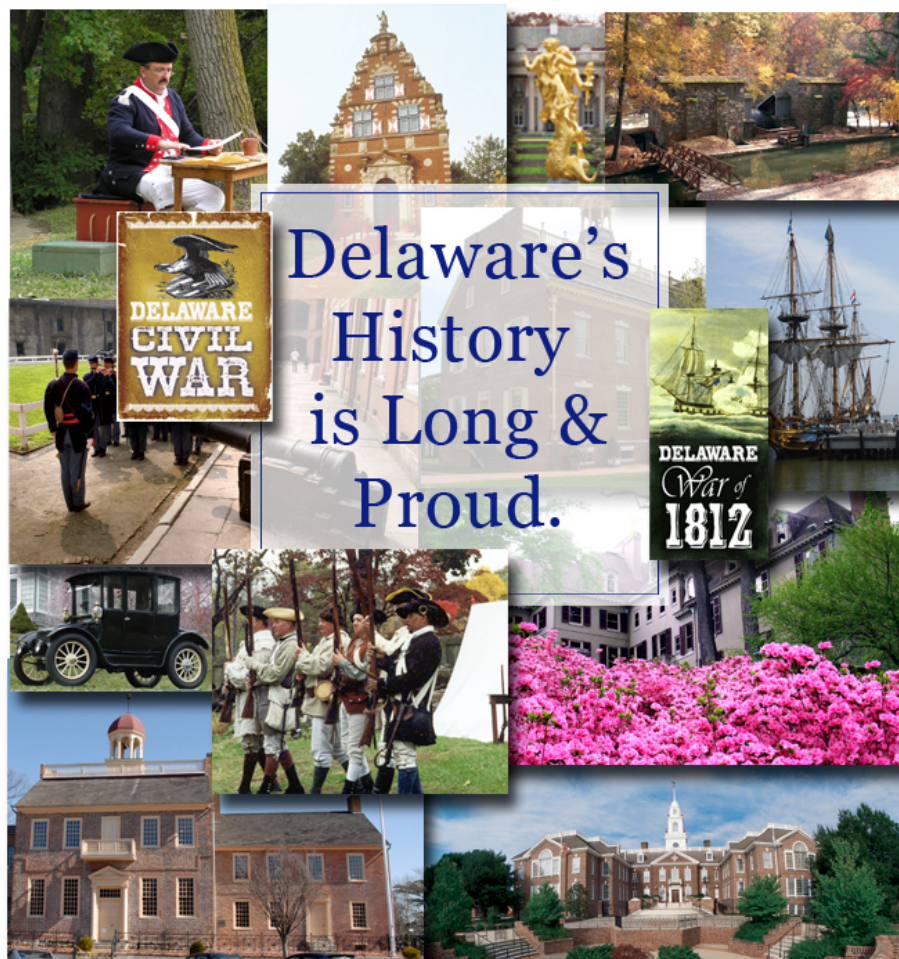
Trap Pond State Park – Enchanting quiet park in the midst of a bald-cypress tree swamp. Canoeing, paddle boat and pontoon boat recreation, hiking trails and a popular campground with new cabins.

Treasures of the Sea Museum - Displays of artifacts from a 1622 Spanish shipwreck including gold and silver jewelry recovered from the Florida Straits. (Georgetown)

Woodland Ferry - Cable-run automobile and pedestrian ferry established in 1793 as part of a major trading center that crossed the Nanticoke River. (Seaford)

Zwaanendael Museum - An extremely unique building with colorful architecture based on the City Hall located in the Netherlands, offers a glimpse of life along Delaware's ocean coast. Exhibits depict seventeenth century Dutch settlements, the 1798 shipwreck of the *De Braak* and bombardments by the British against Lewes. (Lewes)

For more information about Delaware's attractions, events, activities or special travel deals, visit www.visitdelaware.com, call (302) 739-4271, (866) 2-VISIT-DE or write to the Delaware Tourism Office, 99 Kings Highway, Dover, Delaware 19901.



Moderate and Pleasant Climate

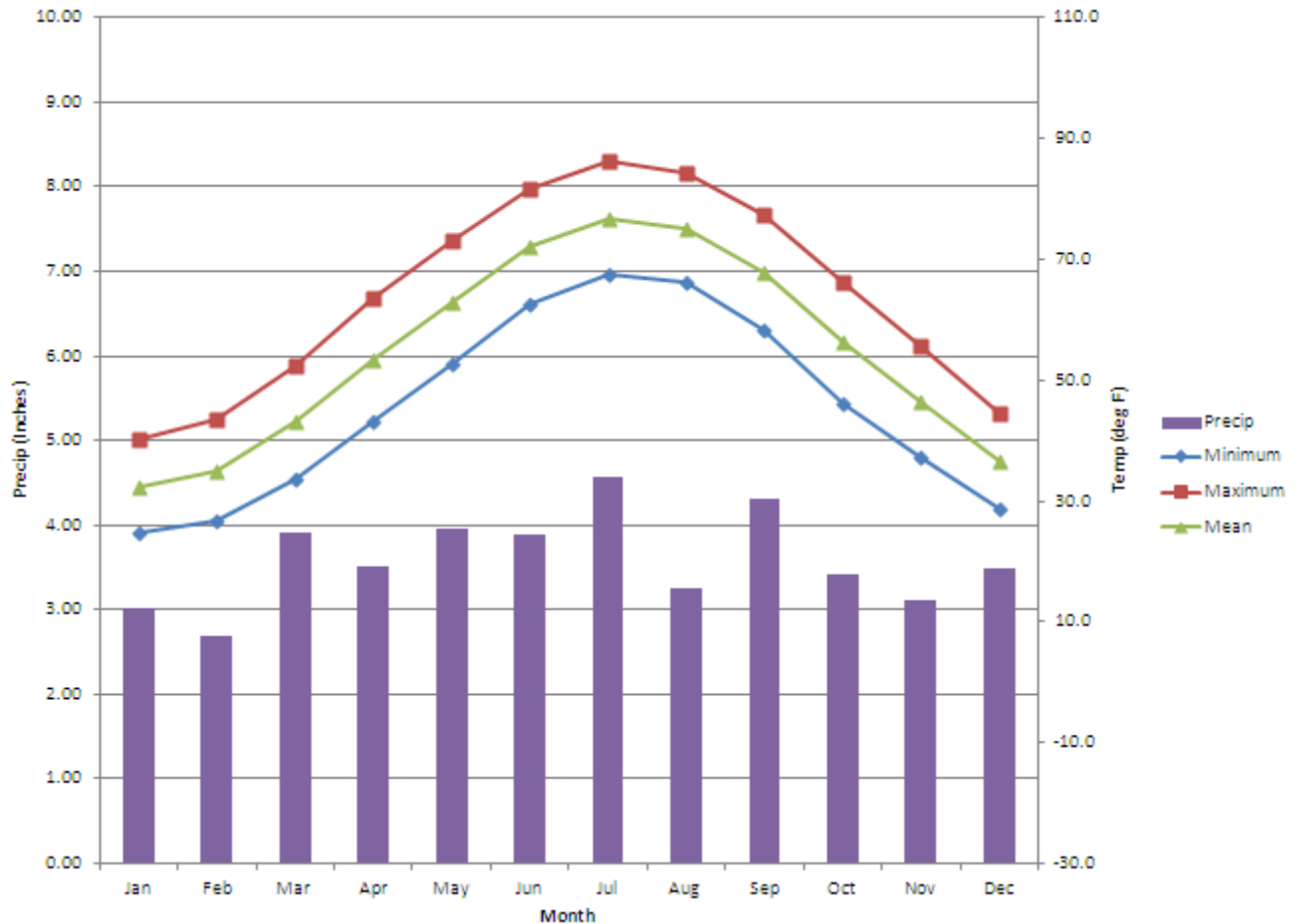
One of Delaware's attractive assets is a generally moderate and pleasant climate with a normal daily mean temperature of 54.4 degrees Fahrenheit. The State experiences four distinct seasons with an average monthly temperature range of 33 to 77 degrees, and an annual average of 42.95 inches of precipitation.

Annual Climate Data

Annual 1981 - 2010 Average = 54.84 degF

Annual 1894 - 2010 Trend = 0.14 degF / Decade

Delaware Climate Normals: 1981- 2010



Source: Office of the Delaware State Climatologist

The month of July is the hottest month as well as the wettest. The second warmest month is August. The coldest month is January.

A Full Range of Health Care Services

Medical facilities include short-term acute care hospitals, nursing homes, mental health facilities, and a veterans' hospital.

The State's community hospitals are fairly evenly dispersed throughout the State. There is also a tertiary care referral center located in New Castle County.

Emergency care is provided by area hospitals which have emergency treatment facilities staffed on a 24-hour basis.

The Alfred I. du Pont Institute provides diagnostic evaluation, treatment, education and research in orthopedic, plastic surgery, sports medicine, neuromuscular disorders, and other developmental problems for children. The U.S. News & World Report's 2012-2013 ranked Nemours among the best. It ranked 7th in Orthopedics, 17th in Gastroenterology, 28th in Neonatology, 35th in Cardiology & Heart Surgery, 36th in Urology, 41st in Pulmonology, 45th in Neurology & Neurosurgery, 48th in Cancer, and 48th in Nephrology.

Delaware's close proximity to major military and teaching hospitals located in the Washington, DC, Baltimore, and Philadelphia areas expands health-care opportunities available to State residents.

In addition to a full range of medical facilities, Delaware has attracted a sufficient number of medical personnel to serve the health needs of Delaware residents.

Delaware Education

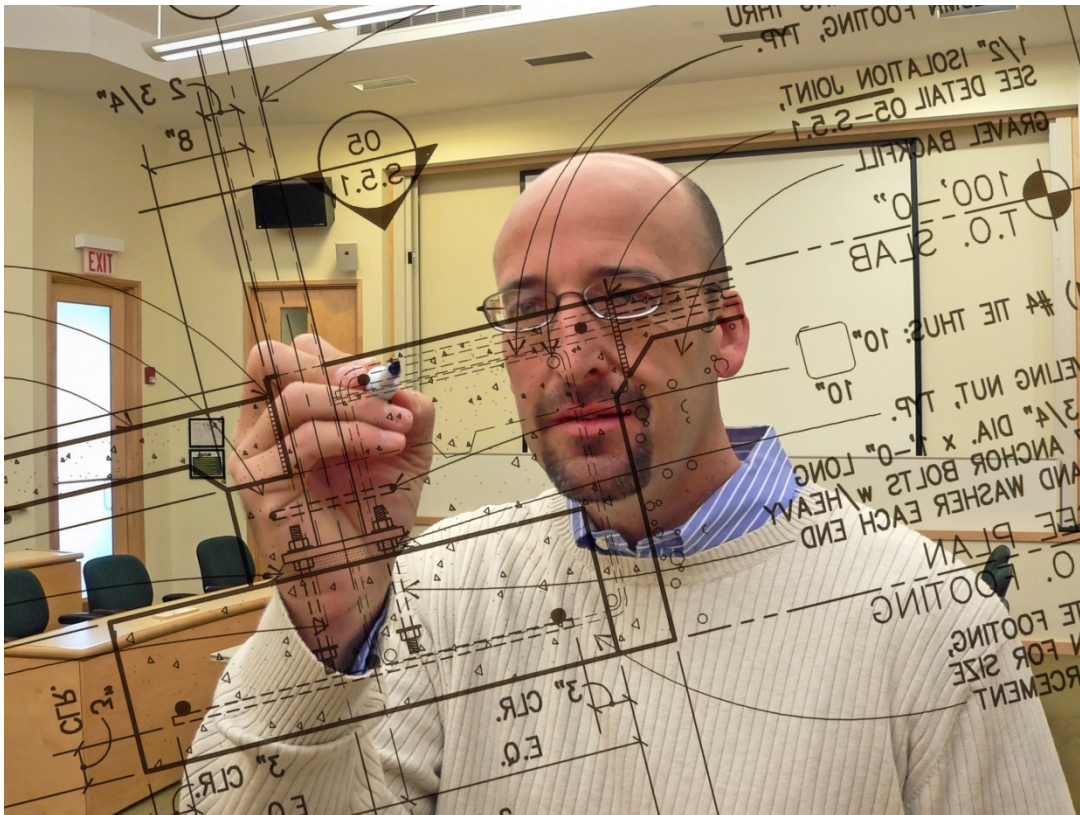
Delaware offers a wide array of education and training institutions. The Delaware Economic Development Office utilizes the full range of these institutions to provide employment and training services to new and expanding businesses. Local school districts receive a high level of state financial support, and a high quality teaching staff and innovative programs have resulted in high performance by students in national scholastic competitions. This section details the following:

Superior Quality of Education

Post-Secondary Options Abound

State-Supported Higher Education

A Variety of Delaware Colleges



Superior Quality of Education

Delaware is committed to the mission to promote the highest quality of education for every student by providing visionary leadership and superior service. One of the most important functions of the Delaware school system is to produce graduates with outstanding skills and knowledge in the core academic subjects of English/Language Arts, Mathematics, Science, Engineering, Technology, and Social Studies. These skills and knowledge provide students with the foundation to succeed in college and the workplace, and to be informed, engaged citizens.

Newsweek magazine's ranking of the best public high schools in the nation from Delaware. The Charter School of Wilmington and Cab Calloway School of the Arts top the First State's contingent with ranks of 62 and 350 respectively in 2013

Personnel Data

The number of classroom teacher in 2011-2012 was 8,587. The typical teacher in Delaware public schools is 40 years of age with 11.8 years of educational experience. Fifty-eight % of public school teachers hold a master's degree or greater.

Public and Nonpublic Schools

Public and NonPublic School Enrollment, 2011-2012		
County	Public	Non Public
Kent	29,915	2,872
New Castle	76,135	15,409
Sussex	24,560	1,650
Total	130,610	19,931

Source: Delaware Department of Education

Charter Schools

Charter schools are authorized by Del. C., Title 14, Chapter 5 which was enacted in 1995. The creation of the charter school legislation is intended to improve student learning; encourage the use of different and innovative or proven school environments and teaching and learning methods; provide parents and students with improved measures of school performance and greater opportunities in choosing public schools within and outside their school districts; and to provide for a well-educated community.

Vocational-Technical Education

Delaware has six vocational technical schools - Polytech High School (Kent County), Sussex Technical High School (Sussex County), Delcastle Technical High School, Howard High School of Technology, Paul Hodgson Vocational Technical High School (New Castle County) and St. George's Vocational

(New Castle County). These schools afford the unique opportunity to blend high-level academic concepts with technical skills through an integrated, applied curriculum.

More than two-thirds of Delaware's secondary students participate in some form of vocational-technical education in both regular comprehensive high schools and comprehensive vocational-technical high schools. Using data from the Delaware Department of Labor, vocational-technical education programs are initiated and adjusted to meet the economic development needs of the state. Delaware is one of the few states that provide related training for registered apprentices at no charge to the apprentice or the employer. An August 2000 Delaware Department of Labor analysis of this program found "that the state can expect a rate of return just over 100 %annually in terms of increased state and local tax revenues for each person who moves from helper to journeyman status as a result of apprenticeship program spending." All high schools in Delaware's county vocational-technical school districts are required to integrate academic concepts into vocational curricula and vocational concepts into academic curricula.

Post-Secondary Options Abound

Colleges and Universities

Delaware offers broad opportunities for post-secondary education through five colleges and four universities. More than 90 Associate and 140 Bachelor Degree programs are available in many fields, including agriculture, allied health, business, computer science, criminal justice, education, engineering, liberal arts, and nursing. Delaware institutions offer more than 90 programs leading to a master's degree, as well as doctoral degrees in a number of fields. Collectively, the publicly supported University of Delaware, Delaware State University and Delaware Technical & Community College, and the five independent institutions (Goldey-Beacom College, Wesley College, Widener University - Delaware Campus, Wilmington University, and Delaware College of Art and Design) provide quality education in Delaware.

In addition, the State has several programs to assist Delawareans pursuing first professional degrees not offered in Delaware. The Delaware Institute for Medical Education (DIMER) provides reserved seats for students at Jefferson Medical College and the Philadelphia College of Osteopathic Medicine. Doctors and other health care professionals who return to Delaware to practice in an underserved area may be eligible for the Delaware State Loan Repayment Program for Health Professionals. Delaware offers professional incentive programs at the graduate level for librarians, optometrists, and speech/language pathologists—loans through these programs are repaid in service to the State. And through the SREB Regional Contract Program, up to two Delaware residents at the University Of Georgia College Of Veterinary Medicine and up to two Delaware residents at Oklahoma State University College of Veterinary Medicine are granted in-state tuition.

Private Business and Trade Schools

Private business and trade schools in Delaware greatly expand the post-secondary educational opportunities available in the state. Schools offer training in such areas as cosmetology, information technology, massage therapy, and health care technology. The Department of Education approves the schools on an annual basis.

Adult Continuing Education

Service to employed adults seeking to enhance their job skills is provided by the continuing education divisions of most of the State's institutions of higher learning. Many offer weekend and evening study options. The University of Delaware provides one of the most comprehensive continuing education programs in the nation, with flexible part-time and vocational opportunities at many sites throughout Delaware. Undergraduate programs are offered by some out-of-state institutions at the Dover Air Force Base. In addition, the Higher Education Facility in Georgetown, Delaware provides classrooms and offices for several Delaware and out-of-state institutions.

State-Supported Higher Education

University of Delaware

The University received its charter from the State of Delaware in 1833 and was designated one of the nation's historic Land Grant colleges in 1867. Today, UD is a Land Grant, Sea Grant and Space Grant institution. The Carnegie Foundation for the Advancement of Teaching classifies UD as a research university with very high research activity—a designation accorded less than 3 percent of U.S. colleges and universities. UD ranks among the nation's top 100 universities in federal R&D support for science and engineering.

A state-assisted, privately governed institution, UD offers a broad range of degree programs: 3 associate programs, 147 bachelor's programs, 119 master's programs, 54 doctoral programs, and 15 dual graduate programs through seven colleges and in collaboration with more than 70 research centers. The student body encompasses more than 17,000 undergraduates, more than 3,600 graduate students and nearly 800 students in professional and continuing studies from across the country and around the globe.

The distinguished faculty includes internationally known authors, scientists and artists, among them a Nobel laureate, Guggenheim and Fulbright fellows, and members of the National Academy of Sciences, National Academy of Engineering and the American Association for the Advancement of Science.

State-of-the-art facilities support UD's academic and public service activities. The 146-foot coastal research vessel, Hugh R. Sharp—the most advanced in the U.S.—helps scientists across the region explore the sea. World-class figure skaters train at the High Performance Figure Skating Center. Partnerships with Nemours/A. I. du Pont Hospital for Children, Christiana Care and Thomas Jefferson University; the U.S. Army; Winterthur; Longwood Gardens and Hagley Museum offer unparalleled experiences in health sciences, defense research, art conservation, horticulture and history. The University is now transforming a 272-acre parcel, the site of a former auto assembly plant, into the Science, Technology and Advanced Research (STAR) Campus

The main campus of the University, situated in the northwest corner of the state in the town of Newark, offers a traditional small-town college atmosphere in a location that affords easy access to major cultural and entertainment centers in nearby metropolitan areas. The I-95 corridor is minutes from campus. The shore resorts of Delaware, New Jersey and Maryland and the recreational areas and ski slopes of the Pocono Mountains are also about two hours away.

Delaware State University

Founded in 1890 as the State College for Colored Students, DSU began as a land grant college for agriculture and mechanical arts. Over the last 115 years, it has evolved into a fully accredited, 400-acre, comprehensive university with a main campus and two satellite sites that encompass six colleges and a diverse population of undergraduate and advanced degree students.

Located in Dover, Delaware State University is a state-assisted comprehensive institution which currently focus on cutting-edge research, technology and business practice. DSU currently offers 52 undergraduate degree options, an impressive number for a school of DSU's size. It also offers 25 master's degree programs and five doctoral degree programs in areas such as interdisciplinary applied mathematics/mathematical physics and educational leadership. The student-to-faculty ratio is 14:1. There are 198 faculty members within 21 academic departments, and 174 faculty members possess a PhD or a terminal degree.

Delaware Technical & Community College

Delaware Technical & Community College is a multifaceted institution with four campus locations throughout Delaware. The College can be easily accessed by all Delaware residents with the Stanton/Wilmington Campus in New Castle County, the Terry Campus in Kent County and the Jack F. Owens Campus in Sussex County. The college and its campuses are fully accredited by the Commission on Higher Education, Middle States Association of Colleges and Schools. In addition, several curricula have earned program-based accreditation by various professional organizations. Several degree programs are offered, and the Associate in Applied Science degree is granted upon successful completion of specific curriculum requirements.

For over 30 years, the College has been providing education and training to the Delaware workforce. A broad spectrum of skills and information specialists join the Corporate and Community Programs Division to design and conduct job-specific programs for businesses. State and federal funds enable unemployed and underemployed citizens to enter specialized programs to receive job skills training or retraining. As employees reentering the labor market, employers gain employees equipped with current job knowledge and practical work experiences. The College is a statewide provider of many job training and job readiness programs.

A new approach to education and training is the College's distance learning technologies which combine instruction and technology to reach individuals who are not able to attend classes on campus. Online courses are available in addition to other technological delivery modes such as full motion video, filming of classes for distribution through videotape, audio conferencing and electronic mail. To accommodate the incorporation of technology into teaching, the College has established the Center for Educational Technology. In addition, Educational Technology Labs are being instituted at each campus to provide on-campus technology support for faculty members.

Associate degree, diploma, and certificate programs in the Allied Health, Business, Engineering, and Public Service Technologies meet the modern-day demands of business and industry. Unique programs that reflect a close working relationship with business and industry include: biotechnology, dental hygiene, diagnostic medical sonography, EMT-paramedic, histotechnology, medical assistant, medical laboratory, nuclear medicine, nursing, occupational therapy, physical therapy, radiology, respiratory care, exercise science, accounting, agri-business, horticulture, poultry technology, computer information systems, business administration, banking, communications, construction management, culinary arts, customer service, food service management, legal assistant, office systems technologies, hotel-restaurant-institutional management, management and marketing, architectural engineering, automotive technology, bioscience, chemistry, chemical process operator technology, veterinary technology, civil engineering, computer engineering, computer-aided engineering drafting, visual communication technology, fire protection, safety management, industrial engineering, mechanical engineering, semiconductor process technology, industrial maintenance technology, electronics/electrical engineering, electromechanical engineering, environmental technology, refrigeration-heating-air conditioning, waste/wastewater, criminal justice, human services, early childhood education, mathematics secondary education, sign language interpreting, and educational technology.

A Variety of Delaware Colleges

Wesley College

The original Wilmington Conference Academy became Wesley College institute in 1918 and Wesley College conferred its first four-year degrees in 1978. Graduate programs were added in the 1990s. The institution is Delaware's oldest private college.

The 50-acre main campus is located in the historic district of Delaware's capital city. The main campus features a library, 19 buildings and recreational facilities. Several other support facilities are located within a walking distance of campus including a public library, the state archives and museum, and the legislative plaza. The College operates off-campus centers at the Dover Air Force Base and the Wesley College New Castle Campus.

The college offers more than 30 areas of study in arts and sciences, business, health sciences, education, and fine arts. Approximately 2,100 students on the Dover campus and 400 at the New Castle, Delaware campus, attend the College each year from 28 states and 18 countries. The student to faculty ratio is 17 to 1; 86 %of full-time faculty holds appropriate terminal degrees.

Wilmington University

Wilmington University is a private, non-profit university that offers both undergraduate and graduate degree programs in a wide range of career areas. The University began with a charter class of 194 students in 1968 and now enrolls a diverse student body numbering more than 13,000 annually.

The program of day, evening, and weekend classes serves traditional high school graduates as well as non-traditional adult students in need of flexible scheduling. Classes are primarily offered in 15-week, 7-week, and weekend modular formats. In addition to these face-to-face learning options, Wilmington University offers a wide array of online learning options, including fully-online degree programs and hybrid courses and programs (combining face-to-face and online learning).

The University's main campus is located near the City of Wilmington in New Castle, Delaware. Additional campus locations throughout the State of Delaware include the Wilmington Graduate Center, Dover, Dover Air Force Base, Georgetown, and their Rehoboth Beach College Information Center.

Goldey-Beacom College

Goldey-Beacom College is a private, coeducational college offering bachelors and masters degrees in all areas of business. The college has a strong commitment as an institution of higher education devoted exclusively to business. Goldey-Beacom graduates have taken their place in business, industry, and government; distinguished alumni include four governors of the State of Delaware, corporate presidents, chief executive officers, and professionals at all levels of business.

Drawing on more than 100 years of excellence, and a reputation for supplying business leaders to the surrounding business community, GBC devotes its resources to serving its student population, investing in talented individuals, challenging academic programs, modern facilities, cutting edge technology, and extensive support services. In addition to receiving a quality education, students at GBC receive personalized attention and the highest quality customer service both inside and outside the classroom.

Goldey-Beacom is located in Wilmington, Delaware and is nationally accredited by the Middle States Commission on Higher Education, Association of Collegiate Business Schools and Programs, and the International Assembly for Collegiate Business Education.

Widener University

Widener University is a private, metropolitan university that connects curricula to social issues through civil engagement. Dynamic teaching, active scholarship, personal attention, and experiential learning are key components of the Widener experience. Widener offers liberal arts and sciences and professional programs leading to associate's, baccalaureate, master's and doctoral degrees.

The Delaware campus is located in Wilmington, home to many of the nation's largest corporations, as well as many of leading corporate law firms. In addition to the Institute of Delaware Corporate and Business Law, the Delaware Campus also houses nationally recognized Health Law Institute. The Institute's research is shaping the future of health care law, and the certificate program it offers allows students to tailor their education to one of the legal profession's specialties.

Delaware Keeps You Moving

Delaware's location at the center of the East Coast of the United States provides excellent access to world markets. Delaware lies in the Eastern Megalopolis where approximately one-third of the United States' population resides. A 350-mile radius circle, drawn around the City of Wilmington, encompasses every major population center from Boston, Massachusetts to Raleigh, North Carolina, and as far west as Cleveland, Ohio. Modern highways, railroads, airports, ports, and public transit systems facilitate the movement of products and people. This section details Delaware's excellent transportation system and includes the following:

Excellent Highway System Serving the Mid-Atlantic Region

Delaware Highways Keep Pace with State Growth

Delaware Transportation Map

Freight Railroad Service to Every County

Passenger Rail Service

Public Transit Serves a Variety of Needs

Transit Coverage Map

Airports Link Delaware with Nation and Abroad

Year-Round Port Service



Excellent Highway Systems Serving the Mid-Atlantic Region

The major north-south highway along the Eastern Seaboard is Interstate 95. Delaware's direct access to I-95 provides industry with fast, efficient, economical delivery service anywhere in the nation. More than 25 %of the U.S. population can be reached within one day.

I-95 joins Delaware in the north from Philadelphia, travels through Wilmington to the Maryland line south of Newark, and provides a direct connection to points south and west via the Baltimore Harbor Tunnel and Baltimore Beltway. I-295 crosses the Delaware River via the Delaware Memorial Twin Bridges, linking with the New Jersey Turnpike on its way to New York and New England. The Wilmington By-Pass, I-495, provides access to the Port of Wilmington and many of northern Delaware's major industrial parks.

Major industrial centers in central and southern Delaware are linked to the interstate system by U.S. Highways 13 and 113. These routes provide direct connections to Norfolk and southern states via the Chesapeake Bay Bridge. U.S. Route 301 begins at the Delaware Memorial Twin Bridges and goes to Richmond, Virginia via the Chesapeake Bay Bridge at Annapolis, Maryland. This convenient route joins I-60 and rejoins I-95 at Richmond, Virginia, thus bypassing the congested Baltimore, Maryland and Washington, DC areas for time-saving delivery. The Cape May-Lewes Ferry links southern New Jersey with southern Delaware, joining the entire Delmarva Peninsula with the Garden State Parkway.

Delaware Highways Keep Pace with State Growth

The Delaware Department of Transportation (DelDOT) is responsible for providing the motoring public with a highway system that is safe, well maintained and free from unnecessary travel delays. The mission of the State of Delaware's Department of Transportation is to provide a safe, efficient, and environmentally sensitive transportation network that offers a variety of convenient and cost-effective choices for the movement of people and goods.

Working with traffic and engineering consultants, the Delaware Department of Transportation staff stays alert to the future demands projected for Delaware's roadway system. As the population of northern Delaware continues to increase, the highway and Interstate systems will be relied upon to carry significantly larger volumes of both intra- and interstate traffic.

The construction of a North-South Relief Route in Central Delaware was a major project designed to ease the increased traffic that flows throughout the state. State Route 1, the 46-mile controlled-access highway which stretches from I-95 near Wilmington to Routes 13 and 113 south of Dover, has brought much needed relief to Route 13, the State's major north-south artery. This project was the largest in the history of the Delaware Department of Transportation,

For more information on roadway projects and plans, log onto www.deldot.gov or call (302)760-2080.

Delaware Transportation Map



Freight Railroad Service to Every County

Delaware is served by two Class 1 railroads, Norfolk Southern and CSX. CSX's main line serves New Castle County with connections to Norfolk Southern and the Port of Wilmington. Norfolk Southern serves Delaware via the Amtrak Northeast Corridor and provides service to the entire Delmarva Peninsula. Several short line railroads provide service from Norfolk Southern and CSX lines direct to customers.

More than \$50 million track improvements have been made to the peninsula lines since 1970. In 1988, the installation of continuous welding rail on the principal freight lines in New Castle County and on 80 miles of track from Newark to Indian River was completed.

Norfolk Southern's main north-south line extends to Pocomoke, Maryland and provides an alternative connection to Norfolk, Virginia and all southern destinations via the Bay Coast Railroad car float operation at Cape Charles. This is particularly convenient for unusually wide or high loads that cannot be accommodated on other lines due to clearance limitations.

There are direct connections to the Port of Wilmington for fast, low cost import/export shipping. The State of Delaware upgraded the internal rail circulation and intermodal facilities of the port.

Most major industrial sites in Delaware are located on railroad lines or have rail connections available. Vacant industrial property with rail access is available at several locations in the state. Delaware railroads generally have reserve capacity available to accommodate additional traffic.

Passenger Rail Service

INTERCITY – Intercity passenger rail service is provided by Amtrak, offering both high-speed Northeast Corridor and long-distance trains. Local and commuter services are provided by the Southeastern Pennsylvania Transportation Authority (SEPTA) in cooperation with the Delaware Transit Corporation.

AMTRAK – On Average, 80 Amtrak trains serve the historic Wilmington Train Station each weekday, which includes up to 30 high-speed Acela Express trains. The number of weekend service trains is slightly lower. Two Amtrak trains serve the Newark Station daily. While most Amtrak trains serving Delaware make frequent direct connections to Richmond, Washington, New York and Boston, there is also direct service to the Carolinas, Atlanta, Miami, New Orleans and Chicago. In FY '08, Amtrak provided 784,488 passenger trips to/from Delaware.

Public Transit Serves a Variety of Needs

The Delaware Transit Corporation, operating as DART First State, is a division of the Delaware Department of Transportation (DelDOT) and, as such, provides a full range of fixed bus routes, paratransit, commuter rail and related services.

DART provides local fixed route bus service throughout the state operating 68 routes reaching most all of the First State. All DART buses are wheelchair accessible and bike rack equipped.

DART First State provides statewide door-to-door bus service for individuals who are unable to use fixed route bus service due to age or disability. Service is also available to individuals in need of transportation to

and from renal care centers for dialysis treatment. Reservations for paratransit service must be made at least one day in advance.

RideShare Delaware is a commuter carpool assistance program. Commuters interested in carpooling can give RideShare their name, address, and work schedule. RideShare will enter this information into their database to try to match commuter in a carpool. The database is open to anyone who lives and/or works in Delaware, including individuals who commute from surrounding counties in Pennsylvania, New Jersey, and Maryland. RideShare offers the “Home Free Guarantee,” which will get the commuter where they need to go if an emergency arises on the day they carpool.

DART First State Rider Information:

Information Center

Physical Location: Wilmington Office

Phone: 302.652.3278 (New Castle) or 800.652.DART (3278)

- Statewide fixed route schedule information
- Intercounty schedule information
- Resort / Beach Bus schedule information (Seasonal)

Reservations

Physical Location: Dover Office

Phone: 800.553.3278

- Paratransit Trip Requests, Cancellations
- Paratransit: Where's My Bus?
- Kent County Go Link Trip Requests

Customer Relations

Physical Location: Wilmington Office

119 Lower Beech Street, Suite 100

Wilmington DE 19805-4440

Phone: 800.355.8080

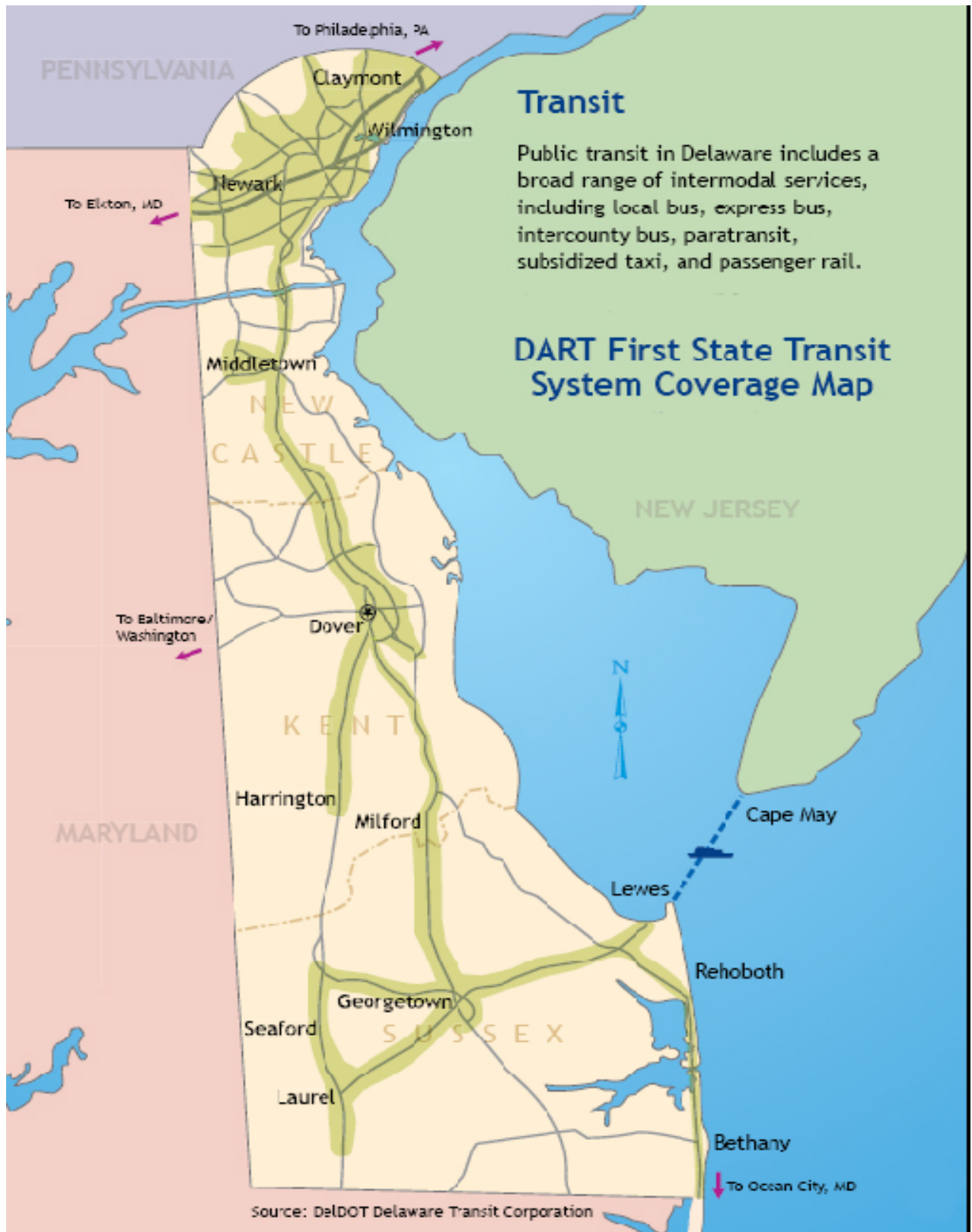
- Complaint Resolution
- Compliments
- Suggestions
- General Transit Information

Lost and Found

New Castle County: 302.652.3278

Kent/Sussex Counties: 302.760.2800

Transit Coverage Map



Airports Link Delaware with Nation and Abroad

Delaware's network of public and private airports can readily accommodate commercial and corporate aircraft. Worldwide passenger service is one half-hour from downtown Wilmington to the Philadelphia International Airport. The Baltimore-Washington International Airport is less than a two-hour drive from most locations in Delaware.

The New Castle County Airport, just 15 minutes from Wilmington, offers a full IFR instrument approach system and is the base of several large corporate aviation departments. The airport is also equipped with complete facilities for major engine and airframe maintenance and repair. Several other airports in the State offer major and minor repair and maintenance service for commercial and corporate aircraft. Leasing and storage for aircraft is also available at key locations.

The New Castle and Sussex County Airport offer the convenience of excellent transportation as well as prime industrial sites. In addition, access to central Delaware by air is enhanced by a joint use agreement with the Dover Air Force Base.

Delaware has recently published an Aviation Chart for out-of-staters as well as aviators in Delaware. If you would like a copy of this chart, stop by your local airport for a copy.

Year-Round Port Service

The Port of Wilmington

Delaware is a full-service deepwater port and marine terminal handling over 400 vessels per year with an annual import/export cargo tonnage of over 4 million tons. Today, Delaware's port is the busiest terminal on the Delaware River.

Located at the confluence of the Delaware and Christina Rivers, 65 miles from the Atlantic Ocean, the Port is owned and operated by the Diamond State Port Corporation (DSPC), a corporate entity of the State of Delaware. Since it was founded in 1923, the Port of Wilmington has been a major Mid-Atlantic import/export gateway for a wide variety of maritime cargoes and trade. The Port of Wilmington, Delaware is a full-service deepwater port and marine terminal capable of handling all types of cargo with customized logistics.

The Port of Wilmington covers over 308 acres and is readily accessible to US East Coast markets via interstate I-95. Future expansion is planned to provide more storage capacity for existing and future commercial businesses. Rail access to the Port is available via Norfolk Southern and CSX Transportation, with railcar loading docks located next to terminal warehouses.

The Port of Wilmington has modern, state-of-the-art facilities and equipment, and can handle all types of containerized, breakbulk and bulk cargoes. The Port has two 50-ton container cranes, which are capable of handling bulk cargoes as well. In addition, there is a Clyde Gantry crane with a 90-ton hook capacity and a Hyle-Patterson bulk unloader for ores and dry bulk. A fleet of forklifts with lifting capacities from 5,000-80,000 pounds is used to handle cargoes from shipside into dockside warehouses and to load trucks and railcars for delivery off port.

More than 2 million square feet of open space is available for storage of import vehicles, steel and containers. In addition, 200,000 square feet of covered warehouse storage is available for storage of dry cargoes such as lumber, paper, woodpulp and bagged goods. Modern refrigerated warehouses are located at dockside adjacent to Berths 5 and 6, offering 10 (700,000 sq. ft.) million cubic feet of temperature-controlled storage space for fresh fruits, frozen meats, and juice concentrates. In addition, the refrigerated warehouses include 16,000 sq. ft. of controlled atmosphere capability.

The Port of Wilmington currently handles 5 million tons of waterborne cargo annually, including the following: bananas and tropical fruits; import and export vehicles; frozen meat and seafood; frozen and fresh juice concentrates; fresh fruits; lumber; steel; linerboard; gypsum; salt; petrolcoke, various bulk ores and minerals, and liquid bulk petroleum products. The Port of Wilmington is currently the nation's largest banana port, and the USA's number one port for fruit, produce and juice concentrate imports.

The Port of Wilmington offers potential savings over neighboring ports by reduced vessel transit time to and from the Atlantic Ocean, high labor productivity and competitive handling rates.



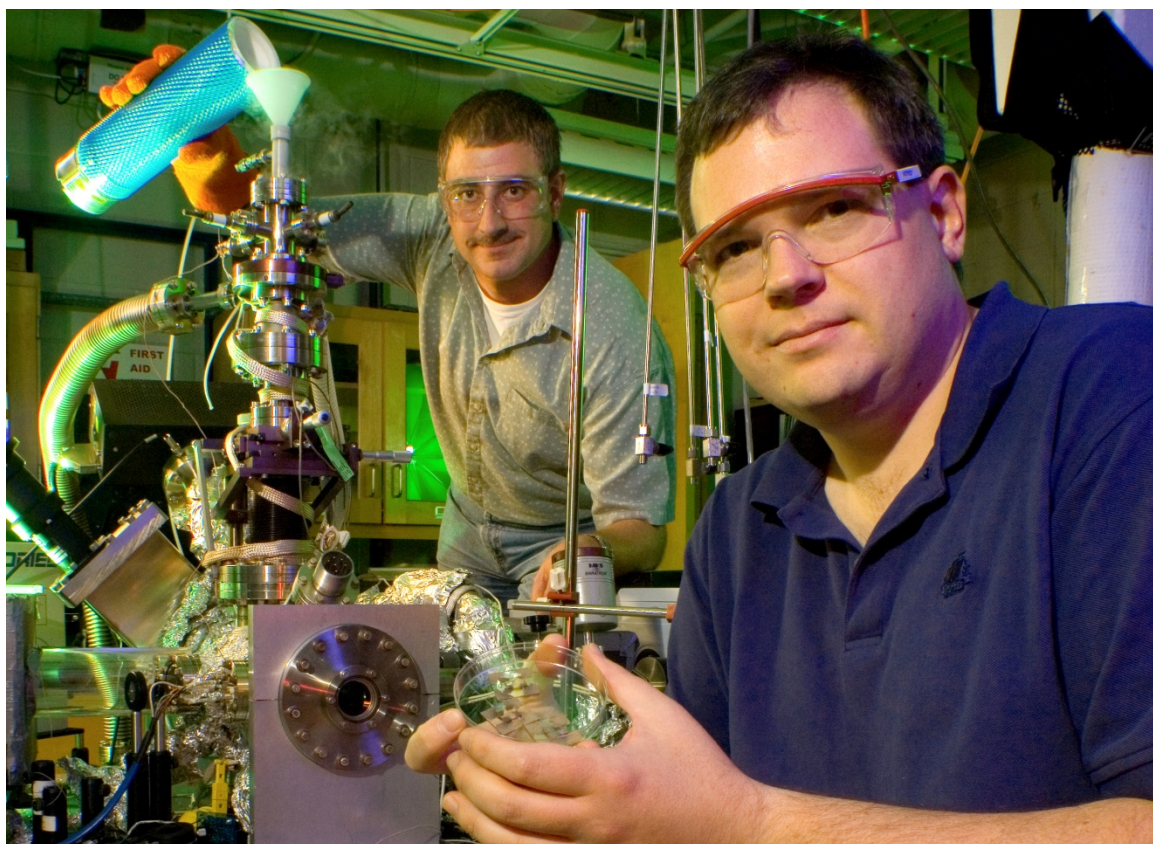
Delaware Research & Development

Delaware's economy has long been a source for innovation and technological growth. Some of the state's most prominent firms, such as E. I. du Pont de Nemours and Company, AstraZeneca and W. L. Gore and Associates, are world renowned for their technical breakthroughs and resulting commercial success. Because of the presence of these firms and others alike, as well as our highly capable research universities, Delaware ranks first in industry investment in research and development, and has the fourth highest concentration of scientists and engineers in the United States. In addition, Delaware is ranked among the top five states in the nation when it comes to the number of patents issued per 1,000 workers. This high quality workforce and innovative research and development environment provide excellent opportunities for technology-based business growth. The State of Delaware also provides a variety of technology resource programs to foster commercialization and growth in high technology. This section discusses a variety of R&D facilities and opportunities Delaware offers, including:

Centers for Research and Development Activity

Technology Resources

Direct Technical Assistance



Centers for Research and Development Activity

Examples of firms conducting research and development activities in Delaware follow:

E. I. du Pont de Nemours and Company

The DuPont Company has six research and development facilities in Delaware that serve the following research areas: fibers, polymers, agricultural products, industrial and specialty chemicals, electronics, and toxicology. The DuPont research effort encompasses support of existing products and processes, the discovery and development of new products, processes and businesses, and fundamental research. A large portion of the company's worldwide research staff is employed in Delaware.

Croda Inc.

The Croda Group conducts chemical research and development activities at two sites in New Castle, Delaware. The research and development center is located in New Castle, Delaware and is adjacent to its North American manufacturing plant. The facility helps to support Croda's global activities in the personal care, lubricants, polymers, oilfield, specialty cleaning, fibers and crop protection industries. Research activities are closely coordinated with the company's worldwide research program.

W. L. Gore and Associates, Incorporated

W. L. Gore & Associates, Inc. is an international manufacturing firm with corporate headquarters and manufacturing facilities in Newark. Major developments in electronic, industrial, fabric, and medical product areas followed Dr. Robert W. Gore's 1969 discovery of a way to stretch polytetrafluoroethylene (PTFE, a polymer familiar to consumers as DuPont's "Teflon") to produce GORE-TEX® materials in many forms and shapes. GORE-TEX® expanded PTFE is now used in outerwear, high performance fibers, industrial filtration systems, dental floss, vascular grafts and electronic cables, in addition to many other uses. The company is heavily committed to research and development, resulting in a continually broadening range of products. Gore's unique corporate culture, termed the "lattice structure," stresses freedom, fairness, commitment and good judgment in an open and creative work environment. Associates have no titles, communicate directly with one another, and work closely together in teams and task forces. Gore Associates believe this unique culture enables the company to respond quickly to changing market developments and has been a key element in the company's success and growth.

AstraZeneca

AstraZeneca's United States headquarters in Fairfax, just north of Wilmington, includes bioscience and pharmaceuticals research and development laboratories. The pharmaceuticals research and development center incorporates some of the most advanced pharmaceutical research equipment and technology available today. AstraZeneca's research activities in Wilmington are closely coordinated with AstraZeneca's global research program.

University of Delaware

The University of Delaware Education Research and Development Center has been established to provide the state with a development and inquiry capacity in support of efforts to reform educational policy and practice. The R&D Center receives its funding primarily from grant awards and special projects. Their current partnerships include the Delaware Department of Education, U.S. Department of Education, National Science Foundation, as well as several private and philanthropic organizations.

The R & D Center addresses its mission through six strands of work:

- Development Work
- Data-Based Decision Making
- Studies, Analyses, & Publications
- Systemic Reform Evaluation
- Ad Hoc Evaluation Support
- University Support and Service

Technology Resources

The Delaware Biotechnology Institute

Dr. Kelvin H. Lee, Director

(302) 831-4888

<http://www.dbi.udel.edu>

The Delaware Biotechnology Institute (DBI) at the University of Delaware in Newark, Delaware, is a partnership among government, academia and industry to help establish the First State as a center of excellence in biotechnology and the life sciences. The Institute's mission is to build a biotechnology network of people and facilities to enhance academic and private sector research, catalyze unique cross-disciplinary research and education initiatives, and to foster the entrepreneurship that creates high-quality jobs. Located within the Delaware Technology Park, the Institute's new 72,000 square foot research facility is designed to house 170 faculty and student researchers, and features 38 laboratories, six state-of-the-art research instrumentation centers, and several large and small conference areas.

Leading-edge interdisciplinary research is at the core of DBI's work. Successful partnerships are already underway involving biology, biochemistry, engineering, marine, materials science and computational biology. Encompassing 12 academic departments at the University of Delaware alone, collaborations are also national, international, and state-wide, with the participation of scientists from Delaware State University, Delaware Technical & Community College, and Wesley College. DBI-affiliated researchers are principal investigators on a growing portfolio of federal research grants from NSF, NIH, USDA and numerous other government agencies and private foundations.

Research at the Institute is supported by state-of-the-art instrumentation, including nuclear magnetic resonance, mass spectroscopy, DNA and protein sequencing, and powerful microscopy all linked to a bioinformatics center designed to store and analyze the massive amounts of data generated by interdisciplinary research initiatives.

University of Delaware Center for Catalytic Science & Technology

Raul F. Lobo, Director of CCST

(302) 831-2830

<http://www.che.udel.edu/ccst/>

Recognizing the central role of catalysis in industrial practice, the Center for Catalytic Science & Technology (CCST) was founded at the University of Delaware in 1978. The hallmark of the Center's research continues to be its strong connection to industrial practice. These ties have been forged through a number of mechanisms, including the Center's Industrial Sponsors Program, industrially supported grant and contract research, collaborative projects with industrial scientists and engineers, industrial sabbaticals, and exchanges of research personnel.

Applied Optics Center of Delaware, Inc.

Dr. Nourredine Melikechi, Delaware State University, Technical Director

(302) 857-6806 or melik@dsc.edu

The Applied Optics Center of Delaware focuses on developing and commercializing different applications of new laser technology. The Center concentrates on laser spectroscopy technology and laser diode based devices. Core competencies include time and frequency-based laser spectroscopy, and nonlinear and laser optics. The American Dental Association projection includes laser curing of photopolymers. With NASA, the Center is measuring the greenhouse gas emissions by generating ultra-violet pulses through laser amplification. The products to be commercialized by the Center represent potential job growth in Delaware through these emerging companies and new spin-off ventures. The Center's research will be conducted at Delaware State University.

Fraunhofer USA – Center for Molecular Biology

Dr. Vidali Yusibov, Executive Director

(302) 369-3766, or vyusibov@fraunhofer.org

<http://www.fraunhofer-cmb.org>

The Fraunhofer USA – CMB, a division of the renowned German research organization Fraunhofer-Gesellschaft, brings an international dimension to the state. CMB has developed a suite of new technologies, including engineered plant viruses for producing veterinary and human vaccines, therapeutic proteins, antibodies and industrial enzymes in plants. Many of the current programs at the Center for Molecular Biotechnology are focused on the development of vaccines and therapeutic proteins, including those for protection from bio-warfare agents.

The technological advances at the Center are gaining broader recognition and major funding was recently received from the Department of Defense to develop additional vaccine candidates against bio-agents. The Delaware congressional delegation teamed up to win a \$3.5 million appropriation for CMB to do this work.

Clients benefit from access to the entire network of German institutes and USA centers. Fraunhofer-Gesellschaft, with headquarters in Munich, Germany, is Europe's largest organization for application-focused contract research and development, with 13,000 employees worldwide. CMB is located in

Newark, Delaware and is affiliated with the Fraunhofer Institute for Molecular Biology and Applied Ecology in Aachen and Schmallenberg, Germany.

As part of its commitment to the growth of business and technology in the State, Fraunhofer CMB pursues partnerships with the State's main academic institutions - the University of Delaware, Delaware Technical and Community College, and Delaware State University. It is interested in teaming with both academia and industry to form strategic partnerships for federal research and development project funding.

Fraunhofer USA provides exchange opportunities for professors and students between Germany and the USA, as well as wide-ranging opportunities and assistance for technical and educational growth.

Technology Forum of Delaware

Greg Gurev, President

(302) 442-6126

<http://www.techforumde.org/>

Digital Delaware is a non-profit organization with a mission to unite technology leaders throughout the Delaware Valley in a friendly, productive environment where they can share knowledge and help each other grow. In today's market Bio Technology, Information Technology and Nano Technology are so intertwined in critical ways that leaders must know the latest trends, techniques and developments to make the best business decisions for their companies.

Center for Composite Materials at the University of Delaware

Dr. John W. Gillespie, Jr, Director

(302) 831-8149 or Gillespie@udel.edu

www.ccm.udel.edu

Founded in 1974, the University of Delaware Center for Composite Materials is dedicated to advancing composite technology through lower cost, higher quality and reduced risk. This Center educates engineers, performs research and provides prompt technology transfer to the business community. Students come from across the nation and around the world to earn degrees in engineering, materials science physics, business or chemistry. More than 25 faculty members, 40 research staff, 60 undergraduate and graduate students and 10 support staff are currently affiliated with CCM.

Direct Technical Assistance

Delaware Manufacturing Extension Partnership

Steve Quindlen, Executive Director

(302) 283-3131 or squindlen@demep.org

The Delaware Manufacturing Extension Partnership (DEMPEP) is a statewide, nonprofit extension center that provides hands-on technical and business assistance and referrals to Delaware's small and medium-sized manufacturers. DEMPEP's expert staff of trained field agents works to improve the quality, productivity and profitability of Delaware manufacturers by helping them adopt world-class manufacturing technologies and techniques. DEMPEP receives state and federal support and is part of a national network of manufacturing extension centers under the National Institute of Standards and

Technology. DEMEP operates as a partnership with the Delaware Economic Development Office, the Delaware State Chamber and Delaware Technical and Community College.

Small Business and Technology Development Centers

Clinton Tymes, State Director

(302) 831-1555

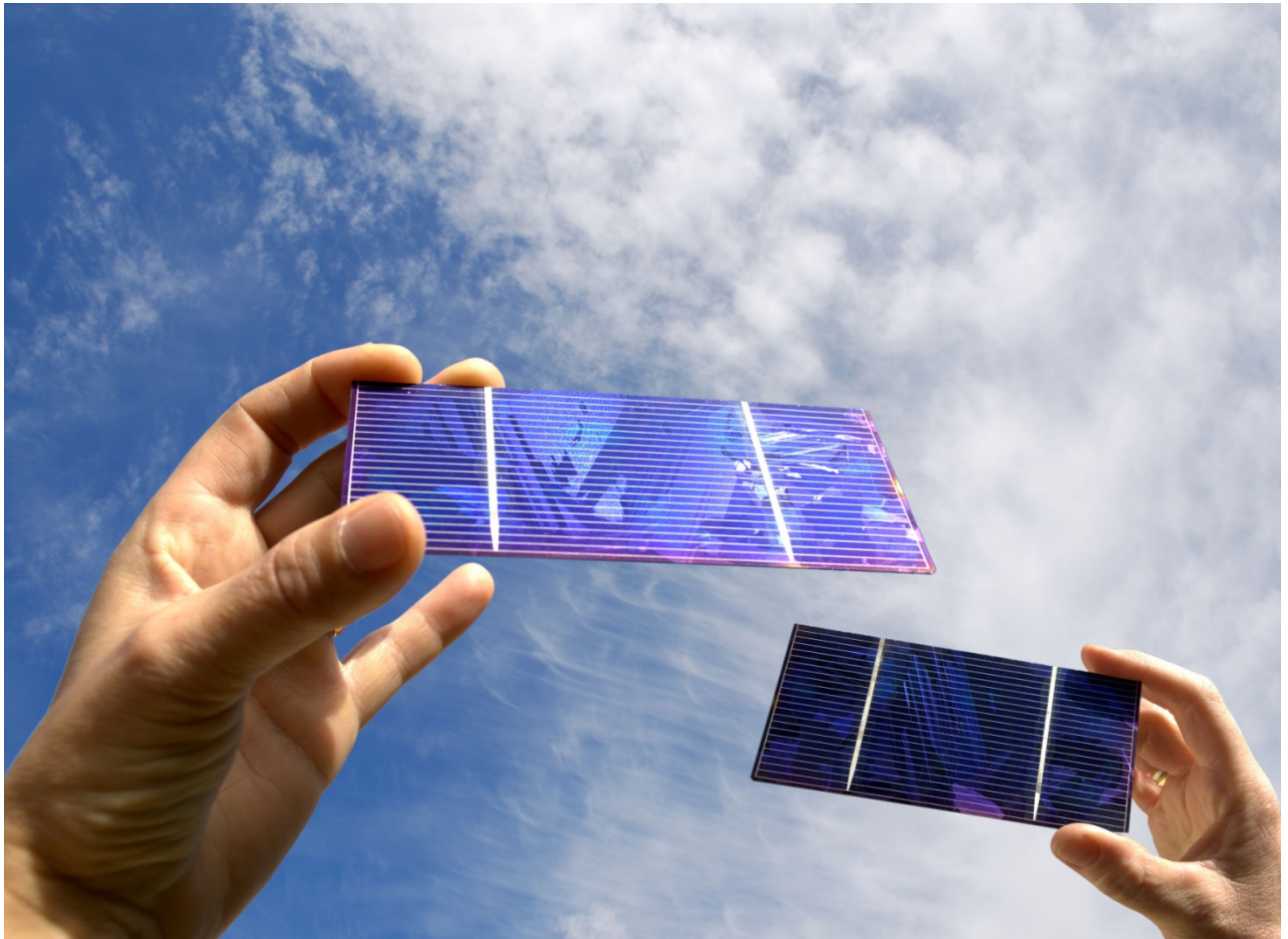
www.delawaresbdc.org

The Delaware Small Business and Technology Development Center provides free one-on-one confidential business advice, training, education, information and research to Delaware's small businesses and potential entrepreneurs. Specialty programs include:

Government Marketing Assistance Program - helps businesses locate and bid on government contracts.

Delaware Technology Assistance Program - assists technology business with their specialized needs.

Family Business Center - a membership based organization dedicated to supporting the unique needs of family controlled businesses.



Delaware's Workforce

The Workforce Development Center works to ensure the availability of a skilled, multi-level workforce for new and existing Delaware businesses by assisting employers in obtaining, upgrading and retaining valued workers, and by helping Delawareans gain the education and training required to get and keep quality jobs and steady employment. In this section, the following will be discussed:

- Recruitment Assistance
- Workforce Development Services
- Special Programs
- Partnerships
- Industry Employment and Manufacturing Value Added per Worker

Recruitment Assistance

The Delaware Economic Development Office (DEDO) – Workforce Development Center will help recruit a quality workforce by counseling clients in effective methods and contacts for local recruitment. DEDO will link them with the professional staff of the Department of Labor's Employment and Training Division to recruit potential candidates who meet the staffing needs and skill requirements of your business. Only qualified applicants will be referred for job interviews.

Other Workforce Development Resources

The Delaware Economic Development Office - Workforce Development Center can provide contacts or information on issues which impact employment, including:

- Wages
- Labor laws
- Demographics
- Transportation
- Child care
- Employee assistance program
- Social agencies
- Unions
- Local school districts
- Work opportunity and welfare to work tax credits

To access services, contact:

Delaware Economic Development Office
Workforce Development Center
99 Kings Highway
Dover, DE 19901
(302) 739-4271

Workforce Development Services

Training Resources in Delaware

The Delaware Economic Development Office – Workforce Development center has a database of educational resources and training providers that can provide training customized to a company's specifications. Please view the list of trainers at www.Delawareworkforce.com. The list includes colleges, vocational schools, specialized training centers and independent organizations that provide business, industrial, and service-related instruction.

Customized Matching Training Grants

For new and existing Delaware businesses, the Delaware Economic Development Office – Workforce Development center can fund employer training if a customized training approach is required. The type of business, its potential impact on Delaware's economy, the type of training requested and the availability of other training resources, determine the amount of the grant. Businesses select the trainer and maintain total control of the training program. Employers interested in these services are encouraged to access the Workforce Development Center's website at www.Delawareworkforce.com.

General Characteristics of Delaware's Customized Training Grants Program:

- Customized to the specific need of the business
- On-site or off-site; Distance education or traditional
- Entry-level to Frontline Supervisors
- Transferable skills
- Job retention, business expansion
- Skill development
- Increases individual productivity and competencies
- Permits upgrade in salary, position, or related benefits

Workforce Development Center's Contributions

The Delaware Economic Development Office – Workforce Development Center can support short-term training and some expenses related to the training. Costs for training must be specifically outlined and must be essential to successful implementation of the program.

Employer's Contributions

Matching funds (In-Kind contributions) equal to the requested contract training amount are provided by the employer. This requirement may be waived if the business contributes "in-kind" items or services such as personnel, facilities, equipment, supplies, wages (including benefits), or other items of value to the program.

How to Apply for Training Funds

A business should meet with a Workforce Development Representative and then apply for funds by submitting a grant application. Once this application is received and approved, the Delaware Economic Development Office – Workforce Development Center will contact the employer to discuss program requirements and specifications. The business selects the trainer which can be either internal and/or an external trainer of their choice.

Governor's Workforce Development Grants

The Delaware Economic Development Office – Workforce Development Center and the Delaware Higher Education Commission funds and administers two education grants that are available to Delaware residents, the Governor's Education Grant for Working Adults and the Governor's Education Grant for Unemployed Workers. The maximum Governor's Workforce Development Grant for Working Adults for one academic year (July 1 through June 30) is \$2,000 for eligible enrollment.

Governor's Workforce Development Grant – Working Adults

The Governor's Workforce Development Grant for Working Adults is designed to assist working adult students who meet enrollment, employment, and income eligibility requirements below.

To qualify they must be:

1. 18 years old or older,
2. A High School graduate or GED recipient,
3. A resident of Delaware and a U.S. citizen or eligible non-citizen.

Eligibility requirements include the following:

Must be employed by a company in Delaware,

Employees of government agencies, hospitals, and nonprofit agencies are not eligible.

Part-time or temporary employment at any eligible company qualifies.

If employed full-time, employer must be an eligible small business with 100 or fewer employees.

Must attend a participating Delaware school in Delaware on a part-time basis.

For more information, including income requirement, a list of participating colleges and additional requirements and restrictions, please visit <http://doe.state.de.us/high-ed/workforce.htm>.

Governor's Workforce Development Grant – Unemployed Workers

The Governor's Workforce Development Grant for Unemployed Workers is designed to assist those individuals who have lost their jobs due to the current economic climate and have been unsuccessful in obtaining employment within their current career field/ occupation. It helps qualified individuals with training costs associated with learning a new skill or upgrading their current one.

To qualify they must be:

1. 18 or older
2. A high school graduate or GED recipient.
3. A resident of Delaware and a U.S. citizen or eligible non-citizen
4. Registered with the Department of Labor – [Division of Employment and Training](#) (DET).
5. Recommended by a DET Career Counselor.
6. Ineligible for Department of Labor's Dislocated Worker Training Program.

For more information, including a list of participating colleges and additional requirements and restrictions, please visit <http://doe.state.de.us/high-ed/workforce.htm>.

Special Programs

Career Soft Skills Essentials

This Delaware job retention initiative between the Department of Education and the Delaware Economic Development Office offers free curriculum materials to Delaware employers to improve their employee's "Soft Skills" - those skills that increase productivity, retention and personal responsibility.

Workplace Basic Skills Training (Literacy)

The Delaware Economic Development Office makes use of special state funds to help existing companies upgrade employees' basic reading, math, communication, computer skills, and English as a Second Language (ESL). Programs may be developed to integrate work-related materials into basic skills training to help employees improve basic skills up to the 12th grade level.

Pre-employment Training

If a company is having difficulty locating potential employees, custom pre-employment training can be designed to recruit applicants and provide them with the job skills required for entry-level positions in the company.

Partnerships

The Workforce Development Center has created many partnerships among fellow State agencies, Delaware businesses, and local community organizations to help meet the needs of Delaware's employers. For example, the Workforce Development Center developed and coordinates industry driven meetings with the Aviation Industry, a Collections Industry Committee, and the Delaware Poultry Industry Partnership. The Workforce Development Center's Director also serves as an advising member of two Governor's Committees including the TANF (Temporary Assistance for Needy Families) Employer Committee and the Interagency Committee for Adult Literacy. The Workforce Development Center has also created two programs "Bridge to a New Position" and the "Dover Library Job Center" that have been implemented across the state to help Delawareans receive the knowledge and tools they need to be successful in their search for employment. These partnerships have given the Workforce Development Center the knowledge and networking needed to quickly respond to employer's needs.

Industry Employment and Value Added per Worker

The following table is a snapshot of Delaware jobs by major industry. The five largest private industry employments are in healthcare and social assistance, retail trade industry, finance and insurance, accommodation and food service, and manufacturing.

The next table is the comparison of manufacturing value added per worker among Delaware, neighboring states, and the national average.



Delaware Jobs by Industry

Delaware Jobs: October 2013

Industry	Jobs (in 000's)
Construction & Mining	18
Manufacturing	25.8
Wholesale Trade	12.3
Retail Trade	51
Transportation, Warehousing, and Utilities	12.9
Information	5.4
Finance and Insurance	38.4
Real Estate and Rental and Leasing	5.4
Professional, Scientific and Technical Services	28
Management of Companies and Enterprises	7.1
Administrative and Support and Waste Management	25.8
Educational Services (Private)	8.1
Health Care and Social Assistance	62.4
Arts, Entertainment, and Recreation	9
Accommodation and Food Services	35.8
Other Services	20.2
Government	63.6

Source: DE Dept. of Labor, CES, DE Non Farm Jobs - Seasonally Adjusted, 2013

Manufacturing Value Added per Worker

The value added by each worker of the manufacturing sector has also consistently been above the U.S. average and that of Delaware's neighbors. This calculation is the value added by manufacturers divided by the average number of production workers per year.

Manufacturing Value Added per Worker

Geography	Value
United States	\$308,491
Delaware	\$396,547
Maryland	\$353,257
New Jersey	\$314,414
New York	\$279,691
Pennsylvania	\$270,908
Virginia	\$346,143
Source: Annual Survey of Manufacturers, 2011	

The Delaware Economic Development Office

The Delaware Economic Development Office was established in 1981 to lead the state's efforts in business development and tourism promotion. The office's mission is to be responsible for attracting new investors and businesses to the State, promoting the expansion of existing industry, assisting small and minority-owned businesses, promoting and developing tourism and creating new and improved employment opportunities for all citizens of the State.

Director's Office – Alan Levin

The Director of the Delaware Economic Development Office is appointed by the Governor. The Director is assisted by a Deputy Director who currently is Bernice Whaley.

Delaware Economic Development Office Services

This section includes services provided by the Delaware Economic Development Office (DEDO), through the Delaware Economic Development Authority, and are as follows:

- Delaware Strategic Fund
- Tax Exempt Bond Financing
- Delaware Small Business LIFT Program
- Delaware Access Program
- Renewable Energy Facilities Revolving Loan Fund
- Delaware Rural Irrigation Program
- State Small Business Credit Initiative (SSBCI)
- Downtown Delaware's Project Pop-Up



Right Place. Right Size.

Delaware Strategic Fund

The Delaware Strategic Fund represents the primary funding source used by DEDO to provide customized financial assistance to businesses. For existing Delaware businesses, emerging growth ventures or entities looking to relocate their operations to Delaware, financial assistance may be provided in the form of low-interest loans, grants, or other creative financial instruments. Assistance terms are negotiated specific to each firm's individual need and situations. The Delaware Strategic Fund also represents the primary funding source used for SBIR Bridge Grants and Brownfield Grants.

The process for obtaining Strategic Fund assistance requires completing an Application for Financial Assistance. Competition for the limited funding available each year is strong and approval is not automatic. Applications are evaluated by an Internal Investment Committee and decisions based on what the applicant defines as the specific use of funds, historical financial performance, projected revenue streams, debt-servicing capability and the personal income taxes generated through the payment of Delaware wages. Should the application receive approval from the Committee, the project will be presented to the Council on Development Finance; should a favorable recommendation be granted, a formal agreement will be prepared for execution. This agreement will contain business terms plus a customized recapture provision based on forecasted jobs and estimated wages.

Tax Exempt Bond Financing

The Delaware Economic Development Authority (DEDA) provides statewide financial assistance to new or expanding businesses, governmental units and certain organizations that are exempt from federal income taxation (collectively, "assisted persons") by issuing tax-exempt bonds and lending the proceeds of such bonds to these assisted persons. Tax exempt bonds bear lower interest rates than comparable taxable bonds, because the interest paid to bond holders is exempt from federal and Delaware income taxes. DEDA is able to pass on this lower interest rate to the assisted persons.

DEDA does not guarantee the payment of principal or interest on the bonds, and the bonds are not backed by the full faith and credit of the State of Delaware. Tax exempt financing may be cost effective for projects involving the issuance of more than \$750,000.

Applications are reviewed by DEDA's staff for their financial feasibility and their impact on Delaware's economy. If DEDA accepts an assisted person's application after review, the Council on Development Finance holds a public hearing on the proposed project and makes a recommendation to the Chairperson of DEDA. The Chairperson of DEDA must approve an application before DEDA can issue a bond.

Eligible Projects

The availability of tax-exempt status for bonds issued to finance a given project is governed by various provisions of the Internal Revenue Code of 1986 (the "Code") and the regulations and administrative rulings (the "Regulations") of the Internal Revenue Service. The Code and Regulations impose numerous, detailed restrictions on the amount of tax-exempt bonds a state may issue. These regulations may be issued for a specific project and on the permissible uses of the bond proceeds. These rules are considerably more detailed than the brief descriptions that follow. In general, eligible projects include the following major categories:

Qualified 501(c)(3) Bonds. Tax-exempt bonds can be issued for the benefit of organizations that are tax exempt under Section 501(c)(3) of the Code, if 95 %of the net proceeds of the bonds are used by the organization in furtherance of its exempt purpose. Depending on the project being financed, certain other limitations may apply.

Exempt Facility Bonds. Tax-exempt bonds can be issued to finance certain types of utility projects, including sewage facilities, solid waste disposal facilities, facilities for the local furnishing of electricity and gas and other types of facilities.

Sale of Bonds

After approval of a bond issue by the Chairperson of DEDA, the assisted person applying for tax-exempt bond assistance is responsible for arranging for the sale of the bonds.

Delaware Small Business LIFT Program

The latest SBA figures published in February 2011 show that small businesses totaled 72,132 in the state. Of these, 18,922 were employers, and they accounted for 45.8% of private-sector jobs in the state. Small firms made up 92.9% of the state's employers.

How does the LIFT Program Work?

DEDO developed the program in partnership with several Delaware commercial banks. Any Delaware small business that retains between 3 and 50 employees and has an existing line of credit with a Delaware bank may qualify. The participating bank recommends the small business borrower to the Delaware Economic Development Office. The Delaware Economic Development Office will have a seven-year LIFT loan with the borrower, with the first two years requiring no interest or principal payments and the remaining five years to be principal-only payments. In other words, during the first two years of the program, the Delaware Economic Development Office will pay to the bank the monthly interest on the borrower's line of credit. During the remaining five years of the LIFT loan, the borrower makes principle-only payments to DEDO as the loan is at a zero %interest rate. The maximum size loan to any small business borrower is \$25,000, which equals the interest payments for two years on a \$250,000 bank line of credit.

How is the LIFT Program Funded?

The Small Business LIFT Program currently uses \$5 million from the state's Strategic Fund to subsidize the interest on small-business loans, as approved by the Council on Development Finance. Businesses receiving the LIFT subsidy will repay the money to the state after two years, with the individual business owners giving personal guarantees as part of the program.

Who will the LIFT Program Assist?

The investment by the state is expected to help between 200 and 500 Delaware small businesses with good credit histories access as much as \$50 million a year in loans from participating banks. The LIFT program has the potential to financially support more businesses in one year than DEDO has funded through all programs since the office's inception.

Delaware Access Program

The Delaware Access Program is designed to give banks a flexible and extremely non-bureaucratic tool to make business loans that are somewhat riskier than a conventional bank loan, in a manner consistent with safety and soundness. It is designed to use a small amount of public resources to generate a large amount of private bank financing, thus providing access to bank financing for many Delaware businesses that might otherwise not be able to obtain such access.

The Delaware Access Program is based on a risk-pooling concept. It is an approach that is fundamentally different from the traditional type of insurance or guarantee program, such as the Federal Small Business Administration 7(a) Program, which guarantees a percentage of a loan on a loan-by-loan basis.

When a bank makes a loan under the Program, the borrower pays a one-time premium charge, which is matched by a bank premium payment. DEDA then matches the combined total of the borrower's payment and the bank's payment. The borrower's premium payment is one of the terms of the loan to be worked out as part of the private transaction between the bank and the borrower.

Renewable Energy Facilities Revolving Loan Fund

It provides loans at market to below-market interest rates to businesses that cannot otherwise obtain capital, provided that those businesses will create or retain jobs in industries that promote energy efficiency and/or recycling (Effective Nov. 1, 2011)

Delaware Rural Irrigation Program

The program provides financial assistance to Delaware farmers to add new irrigation systems, including center pivot, linear move, towable systems, span angle systems, corner arm systems, single phase systems or wells and filters associated with drip irrigation systems

The goals are to:

- Significantly increase acres of currently non-irrigated crop land annually in the State of Delaware
- Increase the yield of cash crops in the State of Delaware thereby increasing the income of farmers
- Increase the amount of locally grown feed stocks for the Delaware Poultry industry
- Support the State's environmental goals of increasing nutrient uptakes on cropland

The program works in partnership with any private lending institution by providing the borrower with no-cost capital equal to the normal and customary equity requirements of a private loan. The loan fund would finance up to 25 %of the total project cost, not to exceed \$25,000, at zero interest for a term of no longer than seven years with repayment of principal beginning in year three of the loan. A bank or other lending institution must loan the remaining balance of the project.

State Small Business Credit Initiative (SSBCI)

This is a new loan participation program, which enables businesses to obtain medium to long term financing, usually in the form of term loans, to help them grow and expand their businesses. There are two ways: purchase transactions, also known as purchase participation, in which the state purchases a portion of a loan originated by a lender; and companion loans, also known as co-lending participation or parallel loans, in which lender originates a senior loan and the state originates a second (usually subordinate) loan to the same borrower

Any small business in Delaware with less than 750 employees is eligible to apply. The loan proceeds can be utilized for any business use, including the purchase of machinery and equipment, inventory, payroll, and to supplement general working capital needs. DEDO is authorized to fund up to 20% of a loan, not to exceed \$5 million. The lender will determine the interest rate for its portion of the loan. DEDO offers below market rates, currently ranging between 3.25 and 4.25 %. Terms vary by deal, but a three-year amortization is preferred.

Downtown Delaware's Project Pop-Up

Downtown Delaware's Project Pop-Up is an initiative to provide Delaware entrepreneurs the opportunity to open for business in the downtown by giving them retail space, rent-free, in downtown. It was offered during the 2012 holiday season. It will be offered again in the 2013 summer into holiday season, but this is not an ongoing incentive program. In addition, they will receive one-on-one guidance, free of charge, from a business development expert. While Project Pop-Up will take place in a currently vacant downtown space, it is believed that the initiative will increase the likelihood of long term tenancy in that, or another, downtown property.

The Delaware Economic Development Office/Downtown Delaware seeks local implementation of this statewide initiative by partnering with Delaware cities and towns that exhibit the best capacity to successfully implement the project.



Downtown Delaware
Building Business Opportunity in Delaware's Commercial Districts

Business Licenses

One Stop Business Registration

The State of Delaware provides a One Stop Business Registration and Licensing System. Here, any business will be able to register its business with the Division of Revenue, the Division of Unemployment Insurance and the Office of Workers Compensation. A link is also provided to the Division of Corporations to access incorporation forms and reserve a legal entity. Lastly, by linking to and registering with the Internal Revenue Service, a business will be able to receive its Federal Employer Identification Number (FEIN). If its registration with the Division of Revenue includes obtaining a Delaware business license, a temporary license will be produced upon the successful completion of this online registration. Effective 9/16/2008 the license fee for most retailers includes a fee of \$15.00 for each location to fund the prosecution of retail crime. The Division of Unemployment Insurance will review the registration and mail a letter of liability determination and if applicable, a registration poster.

Before beginning the registration process a credit card will be needed to purchase the business license. For the Workers Compensation Insurance Policy, the number of employees and their payroll for the last five years if applicable will be required. Motor vehicle dealers and non-resident contractors may be required to supply a surety bond. The following links will provides information on

[Prerequisites](#)

[Workers' Compensation](#) This link will provide details of recent changes to the Workers' Compensation statute affecting the construction industry.

[New Registration](#) This link will provide details of the registration process. When pursuing the registration process the business should note the Session ID. This number will be necessary in case the business is unable to complete the registration process and would need to return to the process at a later time.

In addition to registering at the One Stop, the business will need to ensure compliance with local zoning laws, the Division of Professional Regulations, the Departments of Agriculture, Health, Natural Resources & Environmental Control, State and Transportation as necessary.

Small Business & Technology Development Center (SBTDC)

Delaware SBTDC is designed to provide quality assistance to small businesses in order to promote growth, expansion, innovation, increased productivity and management improvement. All management counseling is free and training program costs are minimal. Business professionals who have owned their own businesses staff the SBTDC. The staff also uses local business professionals to assist in counseling and training events. The services of the SBTDC are available to any existing or prospective for-profit small business.

The SBTDC provides basic information, a sounding board for ideas and projects, management counseling, training seminars, and literature.

The SBTDC is conveniently located at the following locations:

<p>Newark SBTDC</p> <p>New Castle County Center University of Delaware</p> <p>Delaware Technology Park 1 Innovation Way Newark, DE 19711 (302) 831-0770</p> <p>The SBTDC is located in the Delaware Technology Park.</p>	<p>Georgetown SBTDC</p> <p>Sussex County Services Events Sussex County Center, University Of Delaware</p> <p>103 W. Pine Street Georgetown, DE 19947 (302) 856-1555</p> <p>The Georgetown SBTDC is located on Pine Street, a couple of blocks from the Circle in Georgetown.</p>
<p>Dover SBTDC</p> <p>Kent County Services DSU Bank of America Building 1200 N. DuPont Hwy Dover, DE 19901 (302) 678-1555</p> <p>The SBTDC in Dover is hosted by Delaware State University.</p>	

Please visit <https://www.dsbtcd.org> for more information.



Site Selection Expertise

The site selection process is simplified by the Delaware Economic Development Office's knowledge of available sites and buildings, by its ability to facilitate environmental and land use permitting, and by its assistance in obtaining necessary local permits. Detailed descriptions along with photos of facilities can be found on DEDO's website, or by contacting the Infrastructure and Intergovernmental Relations Unit.

Specific site selection information within this section includes:

Brownfields Assistance Program

State Strategies for Policies and Spending Map

Help with Site Selection

Industrial, Office, and Research Parks

Economic Development Office Facilitates Permitting

State Environmental Permits

State Land Use Permits

Local Permits

Municipal Permits



Brownfields Assistance Program

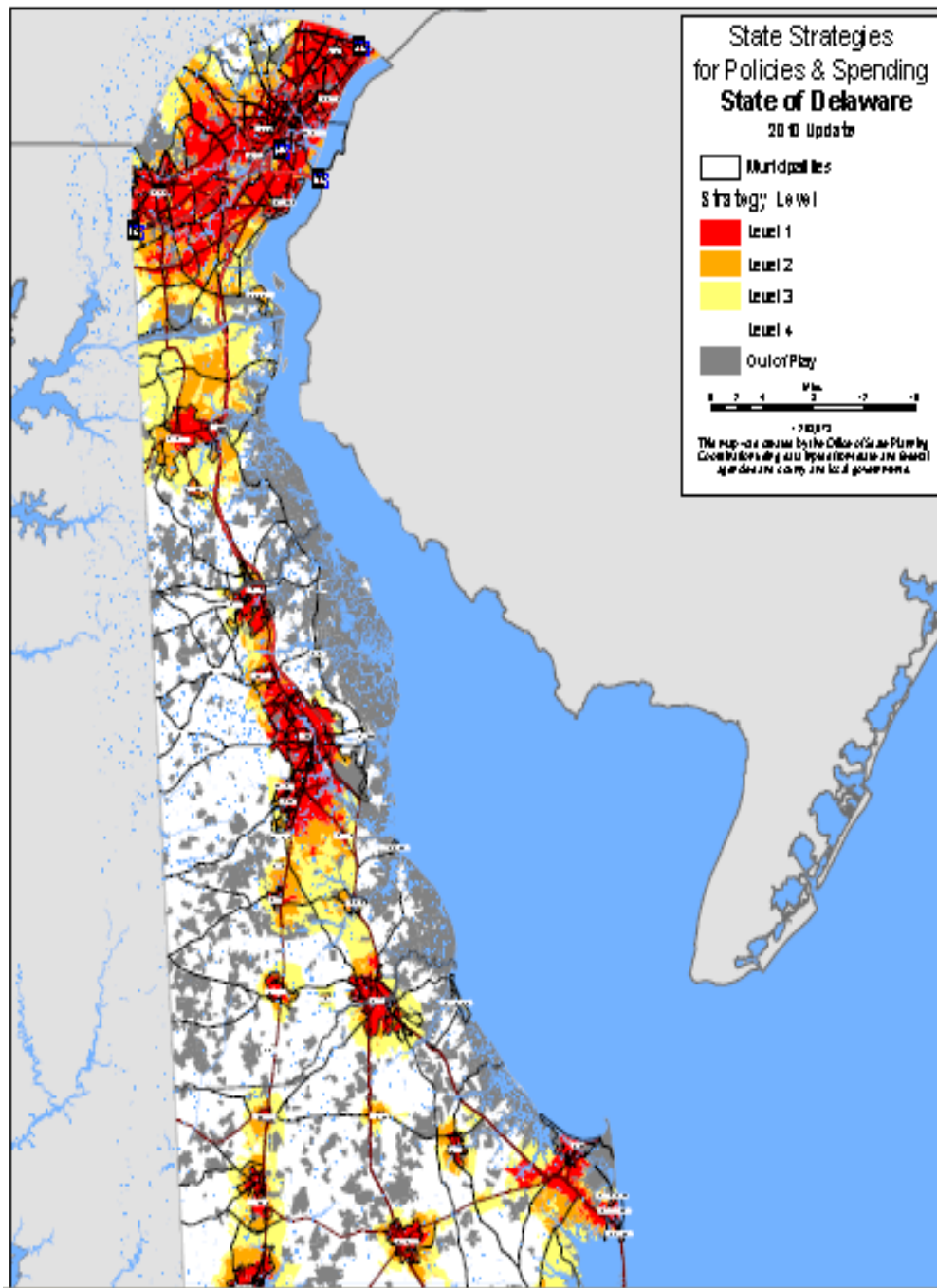
The Delaware Economic Development Office's Brownfields Assistance Program offers up to \$1 million annually in matching funds to assist with the investigation and remediation of brownfield sites. Municipalities, developers and businesses that own brownfields are eligible for individual grants of up to \$100,000. Additional funds of up to \$250,000 are available from the Department of Natural Resources and Environmental Control for brownfields remediation and cleanup.

Grants are awarded based on a project's potential to maintain or expand employment in Delaware, to diversify the state's industry base, or to increase the state's tax base. To be considered for funding, sites must be certified as brownfields by the Delaware Department of Natural Resources and Environmental Control (DNREC).

To learn more about the Brownfields Assistance Program, please call our office at (302) 739-4271.

State Strategies for Policies and Spending Map

State Policies and Spending map was created using spatial data analysis to balance state, county and local policies for various kinds of residential growth, economic development, and land preservation. This statewide map reflects the combined policies of all levels of government to highlight which areas are most appropriate for different types of growth.



Source: The Office of State Planning Coordination, Delaware

Help with Site Selection

The Delaware Economic Development Office offers a full line of services designed to assist in selecting a site and building in Delaware best suited to fit your needs. The Office is staffed by experienced professionals who can provide the most current and accurate information in the following categories:

I. Site Inventory

DEDO utilizes the CoStar Group computerized databases for property searches. These databases are constantly updated so that we may show you up-to-the-minute property listings. These computerized databases can provide the following for most sites: location, parcel size, site characteristics, estimated price, zoning, utility services and transportation networks. In addition, aerial photographs, plot plans, and topographical maps are available for many sites. For a listing of sites within the state which meet your specifications, please contact the Delaware Economic Development Office.

II. Buildings Inventory

Utilizing CoStar computerized databases we can provide you with an inventory of available buildings in Delaware which will meet your needs. The computerized building inventory includes information on location, size, type of construction, age of facility, price, support services, utilities, internal building systems, and availability for lease or purchase. Floor plans and photographs are available for many facilities. Proposed projects are also included in the inventory.

III. Site and Building Tours

The Delaware Economic Development Office is prepared to conduct confidential site and building tours for you at your convenience. Because the staff maintains an excellent relationship with all listing agents, it is possible to conduct preliminary tours of facilities without a realtor present. The office must, however, respect the terms of any listing agreement and, at the appropriate time, put you in contact with the listed agent.

IV. Business Climate Data

The Delaware Economic Development Office maintains current files on Delaware's business climate and can arrange confidential meetings with existing Delaware business executives so that you may discuss your proposals with those who know the state's business climate best. The Office expects and encourages these candid sessions and will attend these meetings only at your invitation.

In addition, the Office can provide you with a full list of support businesses located close to your proposed location, so that you may determine the availability of the critical supplies and services necessary for your business operation.

V. Confidentiality

The Delaware Economic Development Office adheres to the highest professional standards of conduct in each of its development projects. Accordingly, you may be certain that any information which you share with any of the Office staff will remain completely confidential. At no time will the Delaware Economic Development Office divulge any data about your company or its plans without your prior approval.

Industrial, Office, and Research Parks

There are numerous industrial, office, and research parks available throughout the State. Detailed descriptions of these and other sites and buildings in Delaware can be obtained by contacting the Delaware Economic Development Office.

Economic Development Office Facilitates Permitting

Planning, zoning, and site selection decisions are expedited in Delaware as a result of a comparatively simple organization of both state and county governments. The Department of Natural Resources and Environmental Control (DNREC) administers all major environmental permits for the state. Each of Delaware's three counties maintains a central office for administering planning and zoning regulations. In addition, the office will provide trained professionals to guide a company through the state and local permit and zoning processes.

State Environmental Permits

Responsibility for most major environmental permits, including air emissions, vapor recovery, ground and surface water withdrawals, water pollution, boiler safety, brownfields, and solid and hazardous wastes, are all administered by DNREC. That agency also has a Planning and Compliance Assistance Office who assists potential permittees with issues relating to small business, permitting and pollution prevention assistance. In addition, this office coordinates DNREC's "Regulatory Advisory Service" which provides a one-stop assistance service to firms requiring multiple state permits. The service informs applicants of permit requirements, schedules and standards, regulatory requirements, and arranges meetings which allow applicants to discuss their project with all relevant environmental officials at one time. The Planning and Compliance Assistance Office may be contacted at (302) 739-9909.

The Subaqueous Lands Act and the Wetlands Act protects all designated tidal wetlands and all public and private submerged lands. Approval is necessary for any structure, construction, utility crossing, dredging, filling, or excavating in any regulated wetland or subaqueous land.

The Beach Protection Act requires written approval for any structure, construction or substantial change in the characteristics of any beach, defined as that area along the Atlantic Ocean and Delaware Bay which extends from the mean high waterline inland 1,000 feet and seaward 2,500 feet.

The Delaware Underground Storage Tank Act regulates the location and operation of underground storage tanks containing motor fuels and liquid chemical products, and requires certification that tanks are installed in accordance with the regulations.

The Jeffrey Davis above Ground Storage Tank Act creates a state program for registration and regulation of above ground storage tanks (ASTs).

The [Delaware Stormwater Management Act](#) provides for control practices to protect water quality.

State Land Use Permits

In addition to state environmental permits, the Department of Natural Resources and Environmental Control administers the following statutes governing land use in Delaware:

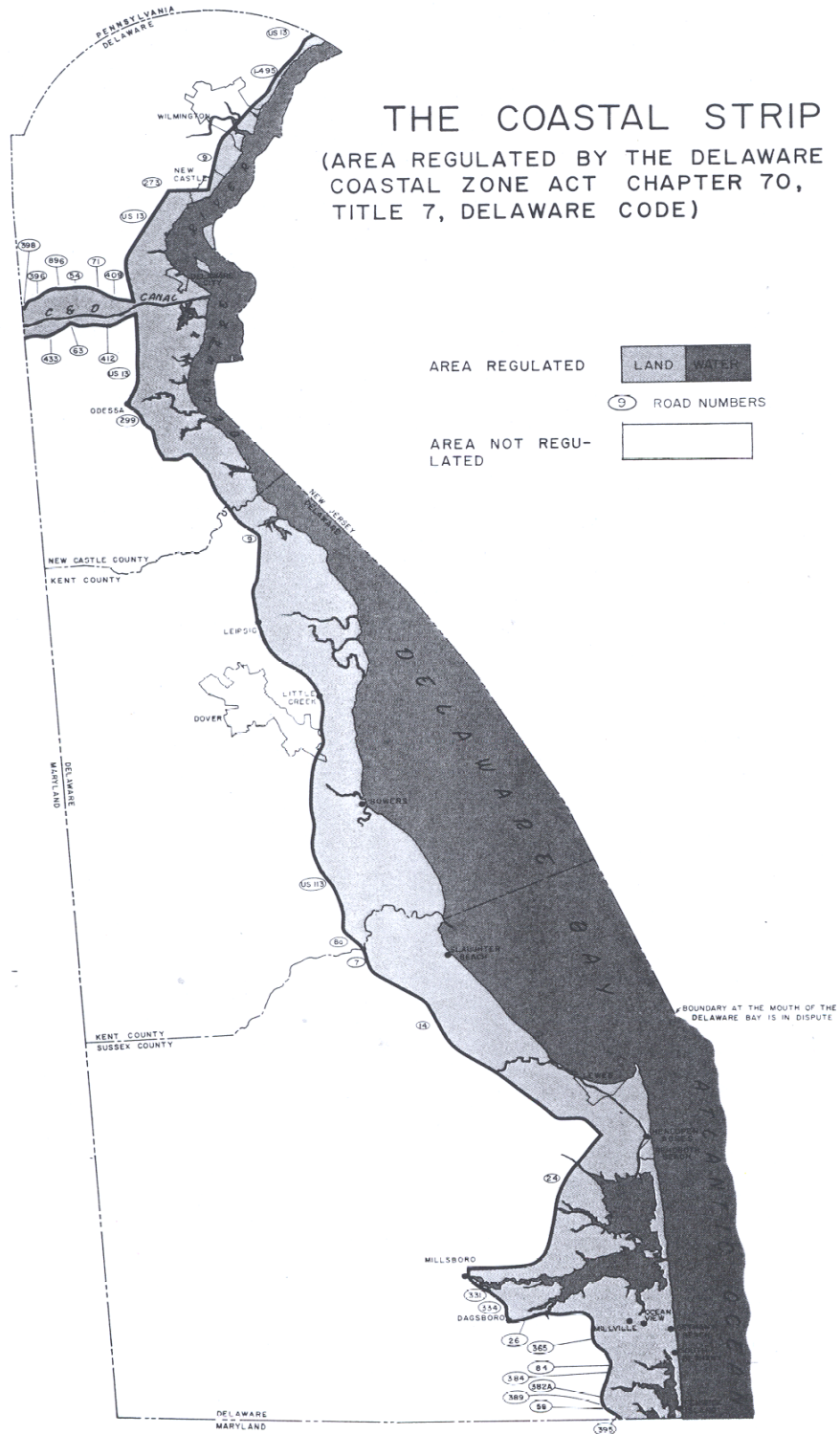
1. The Coastal Zone Act controls the location, extent, and type of industrial development in the State's coastal zone, including lands contiguous to the Delaware River and Bay, Atlantic Ocean, and the Chesapeake and Delaware Canal. The construction of new heavy industries in the coastal zone, including oil refineries, steel manufacturing plants, cellulose pulp paper mills, and petro-chemical plants, is prohibited. New bulk product transfer facilities for the movement of materials from vessel to shore or vessel to vessel are also prohibited. Pier facilities for a single permitted industrial facility and the Port of Wilmington are exempt from this prohibition.

New nonmanufacturing business uses, such as commercial, residential, warehouse, and distribution facilities, are not covered by the Act.

New manufacturing uses begun after June 1971 are allowed by permit issued by the Secretary of the Department of Natural Resources and Environmental Control. Permitted uses must conform to the applicable local zoning ordinance. New regulations require permittees to undertake beneficial environmental offset projects for new pollution generated in the Coastal Zone. The Office will be pleased to work with you to provide early guidance on this program.



The Coastal Strip Map



Local Permits

Local zoning approval is required prior to submission of State permit applications. However, it is advisable to discuss the project with:

- The appropriate local planning department or commission
- The State Department of Transportation, Division of Highways
- The Office of the Fire Marshal

Local permits are granted by the individual counties and municipalities. This makes it imperative that applicants refer to the regulations established by the governing body in the area where a project will be undertaken. Each county administers its own flood plain regulations.

New Castle County

The New Castle County Department of Land Use, Planning Division, administers zoning and subdivision regulations for the County. There are four types of review procedures for non-residential development:

Site Plan Review is required for:

New non-residential buildings or additions to existing non-residential buildings, with a gross floor area (GFA) of 0 square feet to 999 square feet.

Minor Plan Review is required for:

New buildings or additions with a GFA of 1,000 square feet to 19,999 square feet and meeting one or more of the following:

1. Proposed buildings less than 20,000 square feet of GFA.
2. For lots containing at least twenty thousand (20,000) square feet of GFA of existing development, any number of expansions are permitted (including expansions in excess of 20,000 square feet of GFA), provided the cumulative total of all the expansions does not exceed fifty thousand (50,000) square feet of GFA. Any subsequent plan submission proposing a new building or expansion exceeding fifty thousand (50,000) square feet of GFA shall be reviewed as a Major Plan.
3. Development that would be considered major land development in industrial or office parks for which a previous record major plan has been recorded to establish lots or otherwise depict the overall limits of development provided that no special studies are required for approval (e.g., Traffic Impact Study (TIS), Critical Natural Area (CNA), environmental impact assessment report, floodplain application, Water Resource Protection Area (WRPA), and subsidence.) The project must be such that any issues or concerns are minor in nature and can be evaluated without the necessity of Technical Advisory Committee (TAC) review.
4. Expansions of existing institutional facilities provided that no special studies are required for approval (e.g., TIS, CNA, environmental impact assessment report, floodplain application, WRPA, and subsidence.) The project must be such that any issues or concerns are minor in nature and can be evaluated without the necessity of TAC review.

Review for Resubdivisions

Proposed revisions to previously approved plans that will not result in any new lots or additional gross floor area shall be considered resubdivisions and shall be reviewed as minor plans for any of the following purposes:

1. Lot line changes
2. Establishment, elimination or relocation of any easements depicted on a record plan
3. Changes to parking, loading and access configurations
4. Changes in the design or shape of a building which do not materially affect the original design concept
5. Minor changes to stormwater management areas or open space configurations which do not materially affect the original design concept
6. Corrections or amendments to notes or other data shown on a plan

Major Plan Review is required for:

New non-residential buildings with a gross floor area of more than 20,000 square feet which do not otherwise meet the definition for minor land review.

Any development involving the establishment of a new public or private street, or dedication to public use of an existing street.

The New Castle County Department of Land Use, Licensing Division, issues permits for all building activity in unincorporated areas. A typical new construction project requires a lines and grades plan; drainage plan; sedimentation and erosion control plans; sewage disposal plan; and building, mechanical, and plumbing permits.

New Castle County operates under the IBC building, mechanical, and plumbing codes with local amendments. For additional information contact:

The New Castle County Department of Land Use
Division of Licensing
87 Reads Way
New Castle, DE 19720
Phone: (302) 395-5400

Kent County

The Kent County Department of Planning Services – Planning Division, reviews all applications for rezoning; conditional uses; residential subdivisions and requires site plans for all commercial and industrial buildings containing 5,000 or more square feet of floor area (as well as any addition, expansion or alteration which causes the total floor area to exceed 5,000 square feet). The Division of Inspections and Enforcement enforces the Kent County Zoning Ordinance, the Kent County Housing Code and the BOCA and CABO Building Codes. Certificates of Occupancy are issued upon satisfactory completion of construction or changes in use. For additional information contact:

The Kent County Department of Planning Services
414 Federal Street
Dover, Delaware 19901
Phone: (302) 744-2471

The Kent County Division of Inspections and Enforcement
414 Federal Street
Dover, Delaware 19901
Phone: (302) 744-2451

Sussex County

The Sussex County Planning and Zoning Commission requires a site plan review for all multi-family residential, commercial, and industrial development in the unincorporated areas of Sussex County. A minor review is undertaken by the Planning and Zoning Office and may be completed in one day. The major reviews are made by the Planning and Zoning Office and the County Planning Commission. These reviews usually require more time. The Sussex County Assessment Department issues building permits. The County has adopted the Southern Building Code Congress International (SBCCI) for multi-family structures of more than two units as well as structures for commercial and industrial use. The County adopted the Council of American Building Officials (CABO) Code for single-family detached dwellings in September 1993. When necessary, permits for bulkheading must be obtained from the Army Corps of Engineers and the Delaware Department of Natural Resources and Environmental Control. For additional information, contact:

The Sussex County Planning and Zoning Office
County Administrative Office Building
2 The Circle
P.O. Box 417
Georgetown, Delaware 19947
Phone: (302) 855-7878
Fax: (302) 854-5079

Municipal Permits

Individual municipalities within Delaware may enact planning and zoning requirements; within these municipalities, the parent county zoning requirements are not applicable. Information on these municipal requirements may be obtained through the assistance of the Delaware Economic Development Office or the appropriate local planning department or commission.

The planning and zoning requirements of Wilmington, Delaware's largest city, are summarized below:

The Wilmington Department of Licenses and Inspection issues permit for all building features. The City has adopted the IBC Code.

Zoning variance applications are handled through the Department of Licenses and Inspection.

Special review procedures for development in Waterfront Zoning Districts, Urban Renewal Areas, and City Historic Districts and manufacturing/industrial districts are required by the Department of Licenses and Inspection and handled through the Department of Planning.

Applications for rezoning and subdivisions are required by the Department of Planning. Subdivisions are classified as major or minor. Major subdivision review and approval is required if the proposed subdivision is located in a floodplain; is entirely bound by streets or right-of-ways; is larger than 2.5 acres; involves the dedication of land for public purposes; or is a condominium declaration. Minor subdivisions constitute any division of a parcel, of and which does not meet the criteria of a major subdivision. Minor subdivisions are administratively reviewed and endorsed by the Department of Planning.

For additional information contact:

The Wilmington Department of Planning
Louis L. Redding City/County Building
800 French Street
Wilmington, Delaware 19801
Phone: (302) 576-3100

or

The Department of Licenses and Inspections
Louis L. Redding City/County Building
800 French Street
Wilmington, Delaware 19801
Phone: (302) 576-3030

Utilities and Resources

Reliable electricity, available natural gas, one of the most modern telephone systems in the country, and abundant surface water make Delaware a very attractive business location. Energy rates, providers, and resources available are detailed within this section and include:

Delmarva Power & Delaware Electric Cooperative Invite You to Delaware

Electric Rates Compared

Electric Service Areas

Natural Gas Rates Compared

Natural Gas Service Areas

Modern Communication Systems

Waste Systems

Abundant Water Resources

Delmarva Power and Delaware Electric Cooperative Invite You to Delaware

Delaware continues to reap the benefits of lower energy costs provided by Delmarva Power and the Delaware Electric Cooperative. While much of the rest of the region is burdened with high-energy costs, which increase the cost of doing business, Delaware businesses enjoy some of the lowest energy rates in the region.

Customers of the Delaware Electric Cooperative are also benefiting greatly from the electric restructuring legislation and the state's strong economic environment. These factors have kept the Cooperative's rates competitive and stable. Delaware is fortunate to have this longstanding provider of electricity doing business in the state, where its customers are its owners.

The quality and competitiveness of the service provided by Delmarva Power, the Cooperative and municipal electric utilities provide an excellent atmosphere for business and residential customers to locate. The cost of doing business in the Delmarva region is low, as is the cost of living. Those factors result in an economically viable business environment. Delaware's central location – one-third of the country's population lives within a 500-mile radius - is one more reason why Delaware has the reputation for being a prime business location.

Delmarva Power and the Cooperative have proven abilities and solid reputations, backed by years of experience in the energy business, help drive Delaware's economic growth. These companies are expanding and providing services for the businesses that are arriving to take advantage of the state's well-deserved reputation.

Electric Rates Compared

Residential, commercial, and industrial utility rates for Delaware and the selected states were obtained from the Energy Information Administration, official energy statistics from the U.S. Government.

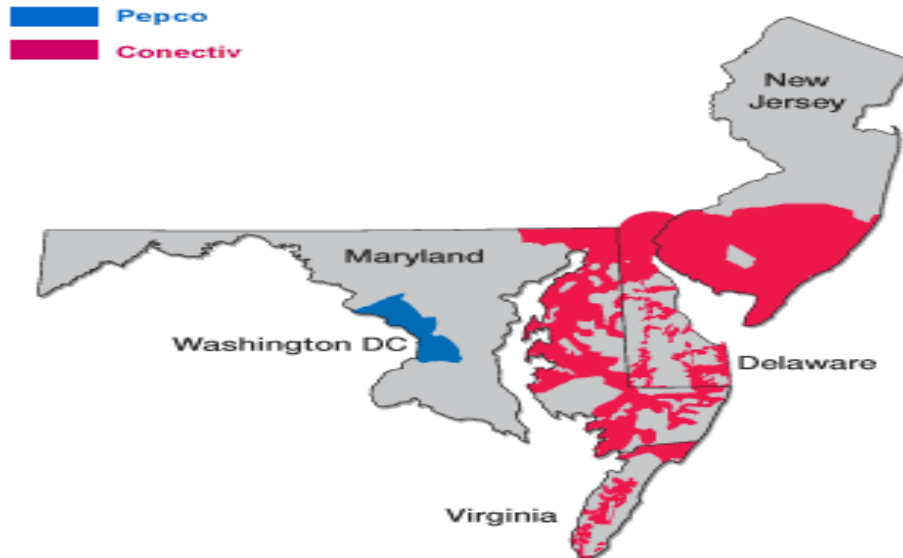
Average Retail Price of Electricity: September 2013 (¢/kWh)

Location	Sector		
	Residential	Commercial	Industrial
Delaware	12.84	10.07	8.55
Massachusetts	17.84	15.12	13.62
New Jersey	16.06	13.49	11.26
New York	19.57	16.47	4.89
Maryland	13.92	11.10	8.41
District of Columbia	12.79	11.98	6.21
Pennsylvania	13.32	9.22	6.94
Virginia	11.62	8.21	6.77
California	17.09	16.14	12.20

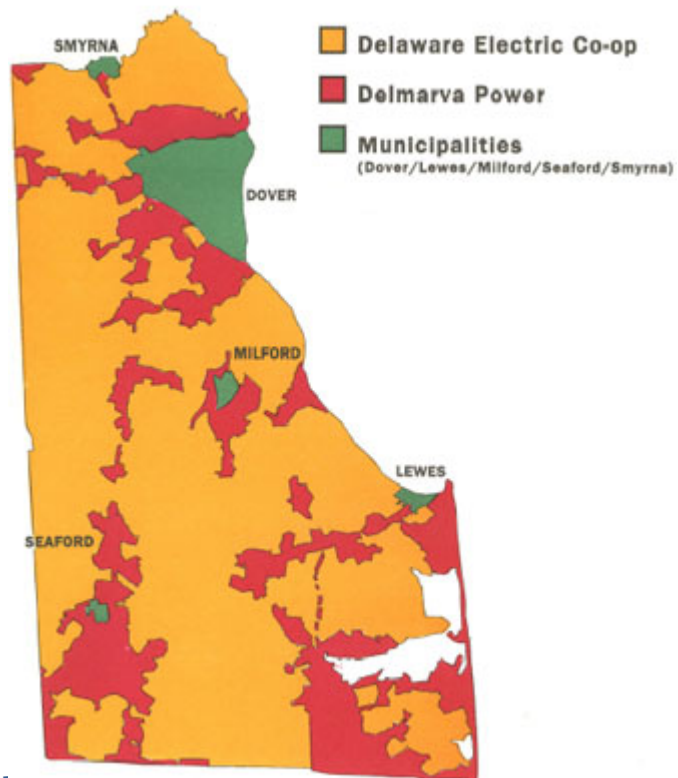
Source: Energy Information Administration, 2013

Electric Service Areas

Delmarva Power Delivery Service Areas



Delaware Electric Cooperative Service Areas



Natural Gas Rates Comparison

Two major utility corporations supply the State's natural gas service. Delmarva Power serves New Castle County north of the Chesapeake and Delaware Canal. Delmarva Power has continued to expand its high-pressure gas service lines and facilities to provide for the increasing number of natural gas customers in Delaware.

Chesapeake Utilities Corporation provides natural gas to the area south of the Chesapeake and Delaware Canal. Eastern Shore Natural Gas Company, a subsidiary of the Chesapeake Utilities Corporation, has a pipeline that extends from Pennsylvania through Delaware to Maryland.

Chesapeake serves natural gas to a growing number of customers in many of the municipalities south of the Chesapeake and Delaware Canal.

Rates obtained from the Energy Information Administration, official energy statistics from the U.S. Government are shown in the table below. Natural gas rates in Delaware are competitive with surrounding and competing states:

Natural Gas Rates: September 2013 (\$/1000 ft³)

State	Sector		
	Residential	Commercial	Industrial
Delaware	23.49	14.54	11.05
California	10.45	7.41	6.20
District of Columbia	NA	12.43	--
Maryland	19.00	NA	NA
Massachusetts	15.08	9.73	8.10
New Jersey	NA	NA	NA
New York	18.67	7.49	7.45
Pennsylvania	18.58	12.42	8.84

Source: Energy Information Administration, 2013

NA= Not available

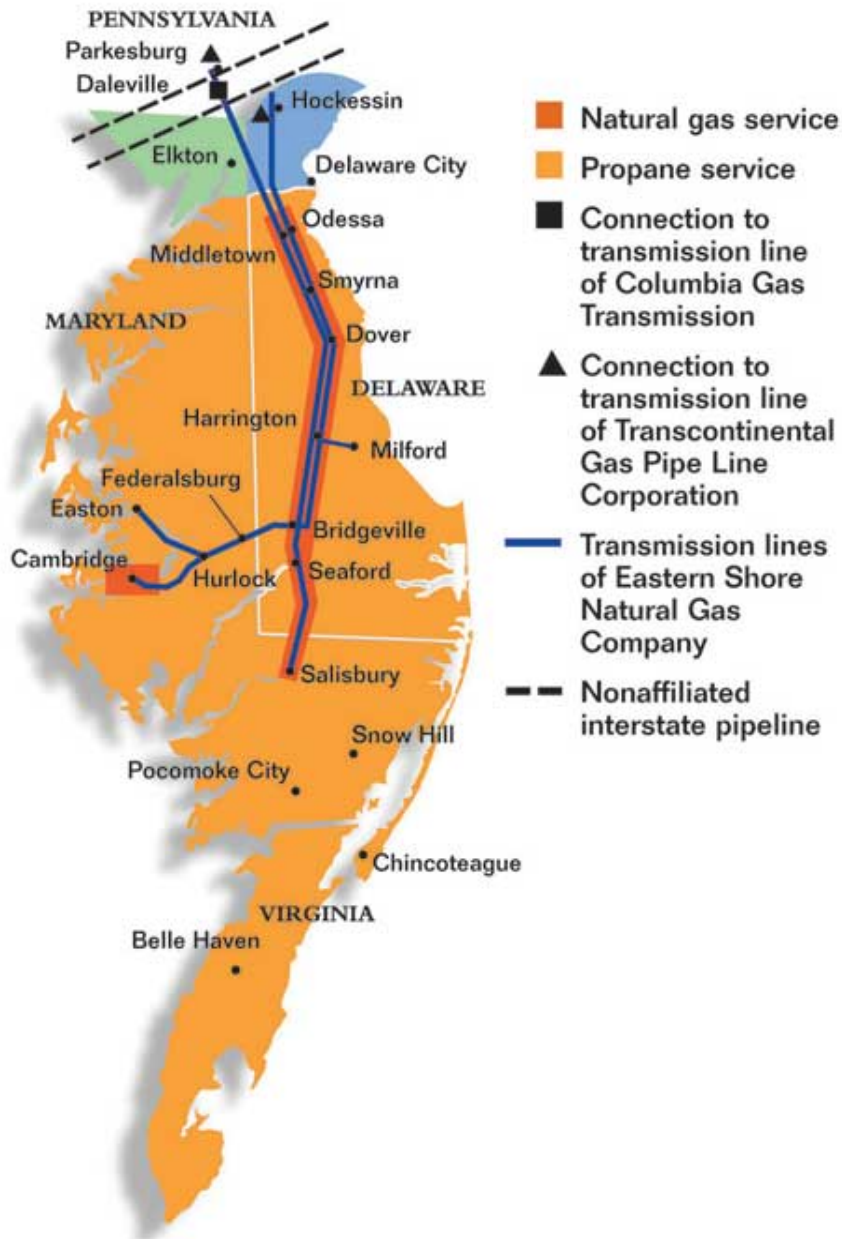
-- = No data reported

Liquefied Petroleum Gas

Delaware enjoys the benefits of a number of companies that supply a wide variety of LPG appliances, equipment, and gases. Most suppliers offer industrial, wholesale, and retail quantities, as well as bulk

storage facilities. Delaware LPG suppliers have an excellent track record for cooperation with industries located in the State. The Delaware Economic Development Office can assist you in locating a supplier near your proposed facilities.

Chesapeake Utilities Corporation Service Areas



Modern Communication Systems

Telephone Service

Local telephone service in Delaware is provided by Verizon-Delaware, Inc., a subsidiary of Verizon Corporation, a firm with approximately 109 million access lines within the United States.

Long distance calling is available from Verizon, as well as other carriers such as AT&T, MCI, Sprint, Cable and Wireless and other long distance companies for calling outside of the Delaware/Philadelphia area-calling region.

Verizon-Delaware has spent \$300 million during the past seven years to assure that Delaware customers are served by leading edge telecommunications. The Company is an industry leader in its aggressive investment in state-of-the-art technology – digital switches, high-capacity fiber optic cables, and integrated network management systems. Verizon-Delaware's history of telecommunications landmarks include: first statewide 911 enhanced system; first state with all computer-controlled switching; first statewide equal access. Delaware has a telecommunications relay system for persons with hearing and speech disabilities that provides not only intrastate service, but also handles interstate and international calling on an ongoing basis. Integrated Services Digital Network (ISDN) service, which allows customers to send and receive voice, data and video over a standard phone line and is available statewide. ISDN applications include Internet access, telecommuting, and local area network access. Interactive Video Distance Learning technology is now a Verizon tariff offering in Delaware. Currently there are 15 educational institutions active on the Distance Learning network. The Company has connected all Delaware public schools to a high capacity data network, (frame relay data service), which enables students to access and transmit enormous amounts of information, such as information carried on the internet, very quickly.

Verizon-Delaware's investments have resulted in sophisticated, cost effective voice and data service for Delaware customers. Broadband, high capacity data transport is available via survivable fiber optic loop facilities and electronics. Since the late 1980's, Verizon-Delaware has provided its services through a fiber optic network running the entire length of the state. In 1989, the Company installed a long distance facility hub that completely bypasses the existing network to serve large corporations where telecommunications services are critical to operations. Verizon-Delaware has SONET-based fiber rings in place and under construction in the State. This technology provides diversity, survivability and unlimited bandwidth capabilities. In addition, Verizon-Delaware has also built and continues to maintain a number of private fiber optic-based local area networks.

Verizon FiOS is currently available for the state of Delaware. There are several areas in the state where Verizon FiOS internet service is currently available. Even though there are less cities where FiOS is currently available than the other states, Delaware is one of the few states where the FiOS internet service is available. FiOS uses fiber optic cables to send data across the internet at the speed of light. Therefore, downloads, game play, streaming video content are all faster than previous internet connections. The following website has a list of Delaware towns where this service is eligible

<http://www.fiberexperts.com/delaware-fios.html>

Broadband Services

Comcast in Delaware offers cable TV, internet and phone services. These services are offered individually or in bundled packages. They have a large service area. Comcast is one of the leading cable and internet service providers in the nation. On their web site is a special section regarding business services, <http://www.comcast.com>

L-3 Communications is a prime contractor in Command, Control and Communications, Intelligence, Surveillance and Reconnaissance (C³ISR), Government Services, Aircraft Modernization and Maintenance (AM&M) and has the broadest base of Specialized Products in the industry. L-3 is also a major provider of homeland defense products and services for a variety of emerging markets

Other broadband service offered in Delaware includes AT&T.

Cellular mobile phone service is currently available through a variety of firms. Verizon Mobile was the first to offer statewide cellular service with a coverage area that includes the entire State plus the greater Philadelphia area. Pager and answering services are also available throughout the state.

The major service providers include:

AT& T (formerly Cingular): <http://www.wireless.att.com/cell-phone-service/welcome/index.jsp>

Sprint: <http://www.sprint.com/index.html>

T-Mobile: <http://www.t-mobile.com/>

Verizon Wireless: <http://www.verizonwireless.com/b2c/index.html>

Mail Service

Mail service in Delaware is provided by 52 post offices, 13 stations and branches, and approximately 2,000 career employees located throughout the state. Post office operations in Delaware are overseen by the South Jersey Customer Service District located in Bellmawr, NJ.

The focal point for mail distribution and transportation resides at the Delaware Processing and Distribution Center (P&DC) located in New Castle. Built in 1977, the facility operates 24-hours a day, 7 days a week. Due to the concentration of credit card banks in the State of Delaware, the Delaware P&DC is one of the largest processing centers for credit card remittances in the United States.

The P&DC processes all of Delaware's mail and has access to a sophisticated national distribution network of highway, air, and rail transportation. On average, 2.5 million pieces of mail are processed daily, with the majority sorted on high-speed automated equipment.

The U.S. Postal Service offers a wide range of products and services, such as Express Mail, Priority Mail, click-n-ship, carrier pickup, delivery confirmation, philatelic products, and specialized address improvement support. The Postal Service staff works closely with business customers to ensure optimum service. More information on products and services is available as www.usps.com.

Newspapers, Radio, and TV

Media Outlets

News coverage and advertising placements can be garnered from Delaware's more than 45 media outlets, including several lifestyle magazines, two daily papers, numerous weekly publications, television and radio. Following is a list of the state's major media outlets.

Daily Newspapers

Delaware State News
PO Box 737

Dover, DE 19903

Phone: 302-674-3600

newsroom51@hotmail.com

The News Journal

PO Box 15505

Wilmington, DE 19850

Phone: 302-324-2500

Fax: 302-324-5509

Phone: 302-537-1881

Fax: 302-537-9705

thewave@shore-source.com

Harrington Journal

PO Box 239

Harrington, DE 19952

Phone: 302-398-3206

Fax: 302-398-3824

Phone: 302-737-0724

Fax: 302-737-9019

newpost@dca.neta

Seaford Leader/State Register

302 W. Stein Highway

PO Box 1130

Seaford, DE 19973

Phone: 302-629-5505

Fax: 302-629-6700

dneale@newszap.com

Weekly Newspapers

Beachcomber/Coast Press
3712 Highway 1, PO Box
309

Rehoboth Beach, DE 19971

Business Ledger

153 East Chestnut Hill Road

Newark, DE 19713

Phone: 302-737-0923

Fax: 302-737-9019

Hoy En Delaware

PO Box 593

Georgetown, DE 19947

Phone: 302-947-9199

Fax: 302-947-9299

Middletown Transcript

24 West Main Street

Middletown, DE 19709

Phone: 302-378-9531

Fax: 302-378-0647

Smyrna-Clayton Times

PO Box 327

Smyrna, DE 19977

Phone: 302-653-2083

Fax: 302-653-8821

Seaford Star

PO Box 1000

Seaford, DE 19973

Phone: 302-629-9788

Fax: 302-629-9243

publisher@seafordstar.com

Cape Gazette

PO Box 213

Lewes, DE 19958

Phone: 302-645-7700

Fax: 302-645-1664

thv@capegazette.com

Milford Chronicle

PO Box 297

Milford, DE 19963

Phone: 302-422-1200

Fax: 302-422-1208

Sussex Countian

115 N. Race Street

Georgetown, DE 19947

Phone: 302-856-0026

Fax: 302-856-0925

Community Publications

PO Box 549

Hockessin, DE 19707

Phone: 302-239-4644

Fax: 302-239-7033

New Castle Weekly, Inc.

203 Delaware Street

New Castle, DE 19720

Phone: 302-328-6005

Fax: 302-328-6005

The Dover Post

609 E. Division Street

PO Box 664

Dover, DE 19903

Phone: 302-678-3616

Fax: 302-678-8291

don-flood@doverpost.com

Delaware Wave

PO Box 1420

Bethany Beach, DE 19930

Newark Post

Robscott Building

153 E- Chestnut Hill Road

Newark, DE 19713

Magazines

Delaware Today

PO Box 2080
Wilmington, DE 19805
Phone: 302-656-1809
Fax: 302-656-5843
editors@delawaretoday.com

Out and About Magazine
813 Tatnall Street
Wilmington, DE 19801
Phone: 302-655-6483
Fax: 302-654-0569

Shore Living Magazine
PO Box 973
Rehoboth Beach, DE 19971
Phone: 302-856-1591
Fax: 302-537-2322

Southern Delaware Explorer
PO Box 990 Dept. S
Ocean View, DE 19970

The Hunt
5714 Kennett Pike, Suite G
Centreville, DE 19807
Phone: 302-656-4868
Fax: 302-429-8868

Radio Stations

WAFL/WYUS
PO Box 808
Milford, DE 19963
Phone: 302-422-7575
Fax: 302-422-3069

WDEL-AM, WSTW-FM
2727 Shipley Road, PO
Drawer 7492
Wilmington, DE 19803
Phone: 302-478-8898
Fax: 302-479-1532

WDOV AM/FM, WDSB-FM
5595 West Dennys Road
Dover, DE 19904
Phone: 302-674-1410
Fax: 302-674-2049

WGMD FM
PO Box 530
Rehoboth Beach, DE 19971
Phone: 302-945-2050
Fax: 302-945-3781

WILM FM
PO Box 1990
Wilmington, DE 19899

WJBR FM/ WRDX FM
812 Philadelphia Pike
Wilmington, DE 19809
Phone: 302-765-1160
Fax: 302-765-1192

WZBH FM
701 N- Du Pont Highway
Georgetown, DE 19947
Phone: 302-856-2567
Fax: 302-856-6839

WMPH FM
5201 Washington Street Ext.
Wilmington, DE 19809
Phone: 302-762-7125
Fax: 302-762-7042

WRDX-FM
3001 Philadelphia Pike
Claymont, DE 19703

WSCL FM
PO Box 2596
Salisbury, MD 21802

Phone: 410-543-6895
Fax: 410-548-3000

WXHL AM/FM
179 Stanton-Christiana Road
Newark, DE 19716
Phone: 302-731-0690
Fax: 302-738-3090

News Stations

CN8 News
2215 N. Du Pont Parkway
New Castle, DE 19720
Phone: 302-661-4283
Fax: 302-661-4291

WBOC-TV 16
1839 S. DuPont Highway
Dover, DE 19901
Phone: 302-734-9262
Fax: 302-734-3674

WHYY-TV 12
625 Orange Street
Wilmington, DE 19801
Phone: 302-888-1200
Fax: 302-575-0346

WMDT-TV
202 Downtown Plaza
Salisbury, MD 21801
Phone: 410-742-4747
Fax: 410-749-4777

WPVI-TV 6 (ABC)
500 W 2nd Street
Wilmington, DE 19801
Phone: 302-429-6666
Fax: 302-429-6669

Waste Systems

Solid Waste

The Delaware Solid Waste Authority provides solid waste disposal facilities in New Castle, Kent, and Sussex Counties. No hazardous waste disposal facilities are available in the State; however, several firms are licensed to remove and transport hazardous waste from your site. The Delaware Economic Development Office can work with you in solving your hazardous waste disposal needs. DSWA has established a statewide uniform user fee system for its solid waste management system. The costs of all DSWA programs are clearly indicated as a fraction of the user fee. No direct or indirect subsidies from local, State or Federal governments support any of DSWA's programs.

Programs Include:

1. Recycle Delaware

The Recycle Delaware Program is a voluntary source-separation recycling program. The first Center was placed at the Southern Solid Waste Management Center in 1990. The program has grown to over 145 brightly-colored centers throughout the State. Most centers are located within a five-mile radius of most households so residents can easily drop off recyclables on the way to work or shopping.

2. Residential Curbside Recycling Program

DSWA offers a curbside collection program for residents of Delaware. Effective August 1, 2010 DSWA will not be signing on any new customers for the DSWA single-stream curbside recycling program. This policy has been put in place to begin the transition of curbside recycling services from DSWA to municipalities and private trash haulers, which is required in the new Universal Recycling Law.

3. Household Hazardous Waste Collection Program

DSWA operates a Household Hazardous Waste Collection Program free for all Delaware residents.

4. Electronic Goods Recycling Program

Delaware residents can participate in DSWA's Electronic Goods Recycling program to recycle, rather than throw away, their unwanted electronic products. Consider the benefits of recycling electronic goods. This new Electronic Goods Recycling program lets homeowners and businesses conveniently drop off their unwanted items for free at designated DSWA facilities statewide.

5. Oil Filter & Waste Oil Recycling Program

DSWA operates the first oil filter collection program in the United States. DSWA collects waste oil filters from over 400 repair shops and service stations for a fee. DSWA also allows Delaware residents to take their waste oil and waste oil filters to 44 drop centers located throughout Delaware. The waste oil is currently collected and recycled by FCC Environmental of Wilmington. The waste oil filters are currently collected by DSWA staff, delivered to FCC Environmental and then sent to steel mills for recycling.

6. Composting

If you have a yard, you can probably use mulch. The DSWA can show you how easy it is to compost your yard waste and food scraps into mulch and reduce the amount you throw away by 15%. Compost is a mixture of decaying organic matter, such as grass, tree and shrub trimmings and leaves. It is useful as a soil amendment material (instead of peat moss).

7. Waste to Energy Information

Imagine a fuel that's renewable, a source of energy that's cleaner than home heating oil, a source of energy that reduces the buildup of greenhouse gases... and that is endorsed by leading environmental scientists. This fuel is being used right now, in over 120 power plants around the country, most of them built in the past ten years. Last year these power plants made enough energy to light over a million homes and replace 20 supertankers full of oil.

8. Sewer Systems

Sewer service is generally available in the incorporated areas of the State, in the more populous rural areas, and in several existing plant sites and industrial parks. On-site wastewater disposal facilities are required in areas not served by public sewers. The Division of Water Resources (DNREC) regulates sewage disposal. The Delaware Economic Development Office will assist you in dealing with these agencies.

Abundant Water Resources

The State has adequate surface water and ground water to meet the projected demand for fresh water. The northern portion of the State uses a combination of ground and surface supplies to satisfy public water demands. Ground water is used exclusively south of the Chesapeake and Delaware Canal for drinking water supply.

Northern Delaware obtains about two-thirds of its potable water supply from four streams and utilizes Hoopes reservoir for surface-water storage. This part of the state, with its denser population, is largely serviced by private and public distribution systems. All of these systems are interconnected at strategic locations to enable the utilities to assist each other if necessary, thereby increasing the reliability of the water supply. Also existing are interconnections with a regional water utility in adjacent Pennsylvania. A computer model of regional ground water system is being constructed as a key element of a comprehensive, long-range water plan that has also been adopted to guide management of the water resources and to insure adequate water supplies for future growth and development.

South of the C & D Canal, a number of streams and ponds are used for manufacturing or irrigation. Delaware is fortunate to have several aquifers capable of producing sufficient water to meet demands in this predominately rural portion of the state. Either individual wells, municipal systems, or private utilities provide water supply. This portion of the state will likewise adopt a comprehensive water plan to include updated estimates of available supply and projections of future demands. Study is underway for completion by no later than 2010.

The Delaware River is brackish and is used as a source for processing and cooling water. The drainage basin of the Delaware River and Bay is subject to the authority and regulations of the Delaware River

Basin Commission and the Delaware Department of Natural Resources and Environmental Control. The State Department of Natural Resources and Environmental Control regulates all ground-water and surface-water withdrawals. The State Public Service Commission regulates private utility water rates. The Delaware Economic Development Office will assist you in your dealings with all federal, state, and local regulatory agencies in an effort to meet your proposed water needs.

All public water supplies in Delaware are regulated by the Division of Public Health for compliance to the EPA drinking water standards.

